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IN THE  
**United States Circuit Court of Appeals**  
**For the Ninth Circuit**

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The Washington Water Power Company,  
a Corporation,

*Appellant,*

VS.

SHOSHONE COUNTY, a Municipal Corporation; JOHN F. FERGUSON, as Treasurer and Ex-Officio Tax Collector of Shoshone County, Idaho, and HARRY A. ROGERS, Clerk of the District Court and Ex-Officio Auditor and Recorder of Shoshone County, Idaho, and JOHN F. FERGUSON, and HARRY A. ROGERS, Individuals,

*Appellees.*

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**Transcript of the Record**

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*Upon Appeal from the United States District Court  
for the District of Idaho, Northern Division.*







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*Upon Appeal from the United States District Court  
for the District of Idaho, Northern Division.*

UNITED STATES COURT OF APPEALS  
FOR THE DISTRICT OF COLUMBIA

NAMES AND ADDRESSES OF ATTORNEYS  
OF RECORD.

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IN THE  
**District Court of the United States**  
**For the District of Idaho**  
**Northern Division**

---

THE WASHINGTON WATER POWER  
COMPANY, a Corporation,

*Plaintiff,*

vs.

SHOSHONE COUNTY, a Municipal Corporation; JOHN F. FERGUSON, as Treasurer and Ex-Officio Tax Collector of Shoshone County, Idaho, and HARRY A. ROGERS, Clerk of the District Court and Ex-Officio Auditor and Recorder of Shoshone County, Idaho, and JOHN F. FERGUSON and HARRY A. ROGERS, Individuals,

*Defendants.*

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No. 733.

**AMENDED BILL OF COMPLAINT.**

The Washington Water Power Company, a corporation of the State of Washington and a citizen of said state, brings this its amended bill of complaint against the above named defendants, Shoshone County, a municipal corporation organized and existing under and by virtue of the laws of the State

of Idaho and a citizen of said state, and John F. Ferguson, as Treasurer and ExOfficio Tax Collector of Shoshone County, Idaho, Harry A. Rogers, Clerk of the District Court and Ex-Officio Auditor and Recorder of Shoshone County, Idaho, and John F. Ferguson and Harry A. Rogers, individuals, and the plaintiff thereupon complains and states:

### I.

The plaintiff is now and was at all of the times mentioned in the complaint a corporation created and existing under and by virtue of the laws of the State of Washington and is now and at all of the times mentioned in this complaint was a citizen of the State of Washington, and that it has at all of the times herein mentioned been authorized and empowered to do business in the State of Idaho and to acquire and hold property in said state by virtue of a full compliance with the laws of the State of Idaho relating to foreign corporations.

### II.

That the defendant, Shoshone County, was at all of the times herein mentioned and now is a municipal corporation, to-wit, a regularly organized county of Idaho, created, organized and existing under and by virtue of the laws of the State of Idaho, and has been at all of the times herein mentioned and now is a citizen of said State of Idaho.

### III.

That the defendant, John F. Ferguson, is the duly elected, qualified and acting Treasurer and Ex-of-



ficio Tax Collector of Shoshone County, Idaho, and is now and was at all of the times herein mentioned a citizen and resident of the State of Idaho.

#### IV.

That the defendant Harry A. Rogers is the duly elected, qualified and acting Clerk of the District Court and Ex-officio Auditor and Recorder of Shoshone County, Idaho, and is now and was at all of the times herein mentioned a citizen and resident of the State of Idaho.

#### V.

The jurisdiction of the United States District Court for the District of Idaho over this suit is invoked and depends upon two grounds, to-wit:

First: Upon the ground that the suit is of a civil nature and the amount and matter in controversy exceeds, exclusive of interest and costs, the sum or value of three thousand dollars (\$3,000), and arises under the Constitution of the United States and involves the construction and application of the Fourteenth Amendment to the Constitution of the United States and particularly the clauses of the Fourteenth Amendment to the Constitution of the United States known as the "due process" and "equal protection" clauses of said amendment;

Second: Upon the ground that the plaintiff is now and at all of the times mentioned in this complaint was a citizen and resident of the State of Washington and that the defendants and all of them are now and at all of the times mentioned in

the complaint were citizens and residents of the State of Idaho, as appears from the first, second, third and fourth paragraphs of this bill of complaint, and that the amount and matter in controversy in this suit exceeds in value, exclusive of interest and costs, the sum of three thousand dollars (\$3,000).

#### VI.

The Washington Water Power Company is authorized and empowered by its articles of incorporation to engage in the generation, distribution and sale of electric energy and power and to erect, construct, maintain and operate electric power plants and transmission lines for the development and use of water power, and to do all things necessary and incident thereto; to furnish electricity for lighting and other purposes and generally to engage in power transmission, distribution and sale.

Plaintiff is now and at all of the times herein mentioned has been as to the performance of all such duties a public service corporation.

#### VII.

That for many years last past the plaintiff has been and now is the owner of a tract of land situated in Section 3, Township 50 North, Range 5 West Boise Meridian, near Post Falls, Idaho, which included within it the beds and banks of the Spokane river, at which place there was a natural water fall and upon which property the plaintiff has constructed dams and an electric power plant

and machinery for generating and transmitting electric current and electric power.

That the plaintiff is also the owner of power transmission lines extending into the counties of Kootenai, Shoshone, Bonner, Latah and Nez Perce in the State of Idaho, and of various transformers and transforming stations and other property necessary to the distribution and use of said electric energy, and in addition thereto owns certain municipal electric lighting plants in the County of Latah, Idaho.

That this plaintiff is also the owner of an electric lighting system in the City of St. Maries in the County of Benewah, Idaho.

That it also owns, having secured by condemnation, purchase or grant, certain easements to back and overflow with water lands along the Spokane, St. Joe, St. Maries and Coeur d'Alene rivers and Lake Coeur d'Alene in said State of Idaho.

To incorporate in this complaint a more particular and detailed description of the operating property of this plaintiff is deemed unessential, as to describe the same particularly by metes and bounds or otherwise would require several hundred separate descriptions and would immeasurably and unnecessarily lengthen this complaint. Should the defendants or any of them wish a particular description thereof the plaintiff offers to furnish the same.

That the property above referred to constitutes the operating property of this plaintiff in the State



of Idaho, and all thereof is reasonably necessary for the maintenance and successful operation of its electric current transmission lines and the discharge of its public duties.

That the plaintiff was the owner of all of said property on the second Monday of January, 1918, and such property was subject to assessment and taxation in the State of Idaho upon such date.

### VIII.

On and before the second Monday of July in the year 1918 plaintiff prepared a list of all such operating property upon blanks supplied by the State Auditor of the State of Idaho, which list was subscribed and sworn to by the Secretary of this plaintiff and delivered to the State Auditor of the State of Idaho before the second Monday of July, 1918, as prescribed by the statutes of the State of Idaho and especially Section 89 and succeeding sections of Chapter 587 of the Laws of 1913 now incorporated in the Compiled Laws of Idaho of 1918 in Chapter 133 as Section 89 and succeeding sections, and truly setting forth the information required by said statutes. And this plaintiff stood ready at all times to give any additional information which the State Board of Equalization of the State of Idaho might request of it.

That in addition thereto this plaintiff did on or before the second Monday of July in the year 1918 furnish to the State Auditor as Secretary of the State Board of Equalization of the State of

Idaho, a certified copy of the annual report of its Board of Directors or other officers to the stockholders, as provided by the laws of the State of Idaho and particularly Section 91 of Chapter 58 of the Laws of 1913 now incorporated in the Compiled Laws of Idaho of 1918 as Section 91 of Chapter 133.

In the said report furnished to the said Auditor of the State of Idaho this plaintiff did furnish very complete and full information as to the character of the property of the plaintiff, its capital stock, its income and all other data relating to the affairs of the company provided for in said blanks and available, the same being full and detailed information as to the property, value of the property, business, income and expenditures of this plaintiff.

#### IX.

The State Board of Equalization of the State of Idaho did not request or require the attendance of any officer, manager or agent of this plaintiff or make further inquiry of the plaintiff as to the value of any of its property in the State of Idaho, and made no request for any other or further information or facts than such as had already been furnished to it.

#### X.

On the fourteenth of August, 1918, and during the annual 1918 meeting of the said State Board of Equalization of the State of Idaho, at the request

of this plaintiff, its counsel, John P. Gray, and its Auditor, J. S. Simpson, appeared before the Board of Equalization on behalf of this plaintiff in relation to the assessment of the property of this plaintiff and to the assessment of other property in the State of Idaho; that at such hearing, in addition to the facts already presented by this plaintiff, its said counsel presented to and asked the consideration by the State Board of Equalization of the decision and judgment of the Public Utilities Commission of the State of Idaho in the case of Joseph H. Peterson, Attorney General v. The Washington Water Power Company, wherein the said commission had on the third day of June, 1918, made and entered its judgment and opinion valuing the property of the Washington Water Power Company in the State of Idaho after an investigation by officers and engineers of the said Commission and the taking of testimony and the investigation of the cost of reproduction and other facts essential to an understanding of the value of the said property. That said decision not only was presented to but was already in the possession of the said State Board of Equalization and was at the said hearing considered by the said Board. That the valuation of the said property of the Washington Water Power Company by the said Public Utilities Commission of the State of Idaho was made as of the thirty-first day of December, 1917.



That the said suit above referred to of Joseph H. Peterson, Attorney General of the State of Idaho, against the Washington Water Power Company was brought for the purpose among other things of having determined and fixed the value of the property of the Washington Water Power Company in the State of Idaho; that the said judgment and decision was rendered only after an appraisement of this plaintiff's property by officers and engineers of the said Public Utilities Commission of the State of Idaho.

Plaintiff further says that between said thirty-first day of December, 1917, and the second Monday of January, 1918, there was no change in the value of said property.

#### XI.

Plaintiff further alleges that its said counsel called the attention of the said State Board of Equalization to the fact that it had been the practice in the State of Idaho by the assessors of the various counties not to assess property at its full cash value and that the property of this plaintiff should be assessed upon the same percentage basis of its value as was the property of individuals and others assessed by the assessors in the several counties of the State, and at that time called attention to the fact that farm property and other property was not assessed at a sum in excess of 50 per cent of its full cash value.

## XII.

Plaintiff further alleges that the said State Board of Equalization, in fixing the value of the property of this plaintiff, had no other evidence or facts before it and that the members of the said Board did not hear or receive any other information concerning the value of the said property except that hereinbefore referred to, to-wit, the said reports of this plaintiff and the said judgment and opinion of the said Public Utilities Commission of the State of Idaho except a letter from Fred E. Wonnacott, Assessor of Kootenai County, Idaho, a copy of which is attached hereto as Exhibit 1 and made a part hereof.

In addition to the foregoing the plaintiff did file one additional statement showing its revenues for the first six months of 1917 and the first six months of 1918 from the Coeur d'Alene Mining District in Idaho and a list of consumers disconnected and new accounts from January 12, 1917, to August 1, 1918, giving the consumer's name, maximum demand and annual revenue therefrom and also showing the percentage of the gross income received by the plaintiff in Idaho and paid as taxes in said state.

## XIII.

Plaintiff further alleges that according to the said judgment and decision of the said Public Utilities Commission of the State of Idaho the value of

the operating property of this plaintiff in Idaho on the second Monday of January, 1918, was \$2,438,978.

In addition to the operating property of this plaintiff in the State of Idaho which was appraised and a value thereon fixed by the Public Utilities Commission of the State of Idaho the plaintiff owned and operated on the second Monday of January, 1918, a distributing system in the City of St. Maries, Benewah County, Idaho, which was not appraised by the said Public Utilities Commission of the State of Idaho, but which was included in the assessment of the operating property of this plaintiff by the said State Board of Equalization. That the cost of reproduction new of the said distribution system at St. Maries was on the second Monday of January, 1918, the sum of \$43,097 and its actual value at that time was \$31,461. That the total value of the operating property of this plaintiff in the State of Idaho on the second Monday of January, 1918, was not in excess of the sum of \$2,470,439. That the cost of reproduction new of said property was not in excess of the sum of \$3,384,413.

That according to the statement filed by this plaintiff of the value of its property for assessment purposes in the State of Idaho the value thereof was somewhat less than as found by the said Public Utilities Commission of the State of Idaho.



## XIV.

That thereafter and on the seventeenth day of August, 1918, the said State Board of Equalization of the State of Idaho assessed the operating property of this plaintiff in the State of Idaho at the sum of \$2,750,000.

Included in the operating property of plaintiff so assessed by the State Board of Equalization in 1918 was certain property standing in the name of Idaho-Washington Light and Power Company. The plaintiff herein owned all of the stock of said company and makes no question of the assessment of the property thereof against this plaintiff except as to the amount at which said property was assessed. The same had been, as a matter of fact, used and operated as a part of the one system for some years last past and on the second Monday of January, 1918, was a part of the operating property of this plaintiff in the State of Idaho.

That the assessment made of the said operating property of this plaintiff by the said State Board of Equalization of the State of Idaho subjects the plaintiff to taxes upon its property at a valuation in excess of the full cash value of said property on the second Monday of January, 1918.

## XV.

That the property of this plaintiff so assessed by the said State Board of Equalization is situated in several counties of the State of Idaho, to-wit, in the Counties of Kootenai, Shoshone, Bonner, Latah, Nez

Perce and Benewah, and is situated in various taxing districts within said counties, to-wit, school districts, road districts, cities and villages, and there was for the year 1918 levied in said various counties in addition to state and county taxes, municipal, school district and road district taxes for the said different municipal corporations. It is all of these taxes, state, county, school, road and municipal which are involved in this controversy.

As to all of said taxes the said assessment of this plaintiff's operating property above referred to subjects this plaintiff to taxation in all of said several districts, municipalities and counties upon a valuation in excess of the full cash value of its property on the said second Monday of January, 1918.

In assessing the operating property of the plaintiff the said State Board of Equalization disregarded all of the evidence and all of the facts before it with reference to the value of said property.

In the assessment of said property of plaintiff the said Board adopted as a method after first pretending to determine the value thereof, the taking of said value for the purposes of assessment at 100 per cent of the full cash value of said property so found by the Board.

Plaintiff alleges that the said State Board of Equalization disregarded all of the evidence and facts and information before it or within its knowledge or possession or within the knowledge or pos-

session of any of the members thereof with reference to the value of the operating property of this plaintiff in the State of Idaho in fixing the valuation; that then said Board adopted an improper and unjust and inequitable method in assessing the plaintiff's operating property for taxation in taking 100 per cent of its actual cash value as found by the Board and in taking any percentage over 50 per cent of the full cash value as found by the said Board.

#### XVI.

Plaintiff states that for many years last past, including the taxing year 1918, the taxes for which are here in controversy, the local assessors of the various counties in the State of Idaho assessed the property of individuals and of corporations within their sphere of duty at less than 50 per cent of the full cash value of their said property; that for the year 1918 the said assessing officers habitually, intentionally, systematically and generally throughout the State of Idaho assessed the property of individuals and of corporations at less than 50 per cent of the full cash value of said property and that the assessors of the said counties of Kootenai, Shoshone, Bonner, Latah, Nez Perce and Benewah did so assess for the said year 1918 intentionally and systematically and generally the property of individuals and of corporations within their sphere of duty at less than 50 per cent of the full cash value of said property.



## XVII.

Plaintiff is informed and believes and upon such information and belief alleges that it is a fact that the assessors of the State of Idaho for the year 1918 had an understanding, either express or implied, that the property to be assessed by them and within their sphere of duty should be assessed at 50 per cent of its full cash value, and plaintiff alleges that the assessors in the State of Idaho and particularly in the counties where the property of this plaintiff is situated and subject to taxation and in the County of Kootenai, did assess the property of individuals and corporations within the sphere of their duty for said year at not to exceed 50 per cent of the full cash value thereof on the second day of January, 1918.

## XVIII.

Plaintiff further alleges that a large part of the said property within the said counties and particularly a large part of the property in Shoshone County was assessed at less than 50 per cent of its full cash value.

## XIX.

Plaintiff further alleges that it is informed and believes and upon such information and belief alleges that the State Board of Equalization of the State of Idaho in office during the year 1918, being the same board which assessed the operating property of this plaintiff for the year 1918, was and the members thereof were parties to and had

knowledge of the understanding that the assessors of the State of Idaho should assess the property in their several counties and within their sphere of duty at not to exceed 50 per cent of the full cash value thereof.

## XX.

Plaintiff further alleges that the said understanding that the property should be so assessed at not to exceed 50 per cent of its full cash value was had prior to the meeting of the said State Board of Equalization of the State of Idaho for the year 1918 and prior to the assessment of the plaintiff for said year by said Board, and that the said State Board of Equalization of the State of Idaho and the members thereof were parties to such understanding with the said assessors and had knowledge thereof, and that the said understanding was had and entered into prior to the meeting of said Board.

## XXI.

Plaintiff is further informed and believes and upon such information and belief alleges that frequently throughout the meeting of the said State Board of Equalization of the State of Idaho during the year 1918 and at which the property of this plaintiff was assessed for said year, reference was made in open meeting to the understanding that the property assessed by the assessors of the State of Idaho should be assessed at not to exceed 50 per cent of its full cash value.

principle running through both the constitution and

## XXII.

Plaintiff further alleges that the fact of such systematic assessment upon this or substantially similar basis for many years last past has been a matter of public notoriety in the State of Idaho and is within the actual knowledge of the State Board of Equalization and was within its knowledge during its meeting of the year 1918 at which the property of this plaintiff was assessed.

## XXIII.

Plaintiff further alleges that 75 per cent of the property of the State of Idaho is assessed by the county assessors. That in the County of Shoshone, State of Idaho, during the year 1918, there was assessed by the assessor of said county a very large proportion of the total property in said county assessed and taxed for the said year 1918, and the said property so assessed by the said assessor in Shoshone County, constituting a large proportion thereof was assessed and taxed for the year 1918 at not to exceed 50 per cent of its full cash value.

As a result of such methods of assessment hereinbefore referred to, 75 per cent of the property of the State of Idaho is required to pay state and county taxes, including school district, road district and municipal taxes, upon an average of not to exceed 50 per cent of its full cash value, whereas this plaintiff, by the action of the said State Board of Equalization of the State of Idaho, is re-



quired to pay such taxes upon its property at a valuation in excess of its full and fair cash value instead of taking 50 per cent, the average rate applied by assessing officers to the vast body of property in the State of Idaho.

In Shoshone County, Idaho, this plaintiff is required to pay taxes upon its property at a valuation in excess of its full cash value, whereas the vast body of property in said county is assessed and valued for taxation purposes at and required to pay taxes upon not to exceed 50 per cent of its full cash value.

#### XXIV.

That the said assessments above referred to by the said several county assessors at less than 50 per cent of the full cash value of the property assessed by them were permitted to stand and were not changed by the said State Board of Equalization and as a result thereof for the year 1918 by far the greatest part of the property of the State of Idaho and by far the greater part of the property in Shoshone County, Idaho, and in the other counties in which the property of this plaintiff is situated was assessed for taxation purposes at less than 50 per cent of its full cash value.

#### XXV.

Plaintiff further alleges that the agricultural lands of the State of Idaho and particularly large amounts of said land upon which the State of Idaho has loaned money situated throughout the state and

in the County of Kootenai and in the other counties where the property of this plaintiff is situated and subject to taxation, have been systematically, knowingly, generally and habitually assessed at far less than 50 per cent of their cash value, and such facts were known to the said State Board of Equalization and disregarded by that Board at its said 1918 meeting in the equalization of the property of the state and in the assessment of the property of this plaintiff.

That the said agricultural lands and particularly the lands upon which loans have been made by the State of Idaho were assessed at far less than 50 per cent of their full cash value for the year 1918 intentionally, knowingly, habitually and generally by the said local assessors, and said assessments were permitted to stand in 1918 and have been permitted to stand year after year by the said State Board of Equalization of the State of Idaho knowingly, intentionally, habitually and generally.

#### XXVI.

That the Board of County Commissioners of the County of Shoshone, meeting as a Board of Equalization, did not in any case raise any assessment for said year made by the assessor of said County of Shoshone; and did not in any manner change said assessments.

Plaintiff alleges that the said County Board of Equalization of said Shoshone County intentionally

and systematically permitted the assessment of the property of individuals and of corporations within said county and within their sphere of duty, to stand and remain at not to exceed 50 per cent of the full cash value of said property, and the said board did not change the said assessment roll as made up by the said assessor in any respect.

Plaintiff further alleges that the County Board of Equalization in and for Shoshone County and the County Boards in other counties of the state, have intentionally, systematically and generally and habitually throughout the State of Idaho, and did so intentionally, systematically and generally throughout the state in the year 1918, equalize for assessment purposes the property within their spheres of duty at not to exceed 50 per cent of the full cash value thereof. And the said County Board of Equalization has, during many years last past, and as is a matter of general notoriety did, in the year 1918, intentionally, systematically and generally permit the said assessment of the assessors hereinbefore referred to, to stand.

That the said State Board of Equalization in equalizing said valuations of the said assessor of Shoshone County placed upon the property of Shoshone County did not change, increase or modify the same except to order an increase of 10% in the assessment of timber lands in said county.

That the said property in Shoshone County so assessed by the said assessor and equalized by the



Board of County Commissioners sitting as a Board of Equalization of said county, and equalized by the said State Board of Equalization, was by the said assessor made and by the said local Board of Equalization and said State Board of Equalization, permitted to stand and be spread upon the assessment rolls at an assessment not in excess of 50% of its full cash value.

### XXVII.

That in addition thereto all of the other property in the State of Idaho in the year 1918 subject to assessment and within the sphere of duty of the local assessors to assess was assessed as hereinbefore alleged at not to exceed 50 per cent of its full cash value and much of it at less than 50 per cent of its full cash value, and the said State Board of Equalization intentionally, generally and systematically permitted the said assessments to stand at not to exceed 50 per cent of the full cash value of said property and equalized said assessment on said basis of not to exceed 50% of the value thereof, whereas the said Board did assess the property of this plaintiff at more than its full cash value, and by its said actions herein complained of the said State Board of Equalization did deny to the plaintiff the benefit of equalization to its great and irreparable damage and that by virtue of the said methods of assessment of the property of individuals and corporations within the sphere of the duty of the local assessors and the equalization thereof by the State

Board of Equalization as hereinbefore alleged and the assessment of the property of this plaintiff as hereinbefore alleged, this plaintiff has been deprived of its property without due process of law and denied the equal protection of the law in violation of the Fourteenth Amendment of the Constitution of the United States, in violation of the Constitution of the State of Idaho and in disregard of the laws of the said state, and the plaintiff hereby sets up and relies upon the protection of said Federal and State Constitutions and laws.

#### XXVIII.

That the State Auditor, as Secretary of the State Board of Equalization, did transmit to the County Auditor of Shoshone County, Idaho, a certified statement, showing the assessment of the property of this plaintiff and situated wholly or partly within the County of Kootenai, State of Idaho, specifying the number of miles of transmission line, the equalized value per mile and the total equalized value of the property of this plaintiff in said county and in any incorporated city, town or village and in any other taxing district into which the electric power transmission lines of this plaintiff extended.

#### XXIX.

The County Auditor of Shoshone County, Idaho, the predecessor in office of the defendant, Harry A. Rogers, did receive from the Secretary of the State Board of Equalization the assessment upon the property of this plaintiff credited, assessed or ap-

portioned to the County of Shoshone and did enter upon the assessment roll the assessment upon the property of this plaintiff, adjusting the valuations among the incorporated cities, towns and villages and other taxing districts in accordance with the said certified statement of the said Secretary of the State Board of Equalization.

XXX.

Plaintiff further alleges that the assessment roll of Shoshone County, Idaho, was delivered in accordance with the statutes of Idaho to the tax collector of Shoshone County, Idaho, being the defendant John F. Ferguson, Treasurer and ExOfficio Tax Collector of said county.

That thereafter a tax notice was sent to this plaintiff demanding payment of taxes, state, county, school district, road district and municipal based upon the said assessment hereinbefore complained of.

XXXI.

That on the thirtieth day of December, 1918, this plaintiff tendered to the defendant John F. Ferguson as Ex-Officio Tax Collector of Shoshone County, Idaho, the sum of \$4,216.89, the same being 55 per cent of the taxes which had been extended upon the assessment or tax rolls of Shoshone County against this plaintiff on account of its operating property. Plaintiff alleges that it has paid its taxes on its non-operating property in said county assessed by the county assessor.



At the time of the said tender plaintiff stated to the said John F. Ferguson, tax collector as aforesaid, that it did not request, require or desire of him a receipt in full; that it tendered said sum believing it to be all that was justly or otherwise due on account of taxes for the year 1918 upon its operating property in said county, but that it simply desired a receipt for that much money; that said defendant John F. Ferguson, tax collector as aforesaid, refused to accept the said tender or to receive the said money, said John F. Ferguson stating that he would only receive either the money to the full amount of the taxes extended on the tax or assessment rolls of said Shoshone County against the defendant on account of operating property or half thereof, unless the said plaintiff tendered its said taxes on its operating property in Shoshone County or half thereof, giving a receipt either for the said full amount or for the first installment of one-half, and upon the understanding that the plaintiff was paying the first installment upon its taxes for the year 1918. The said John F. Ferguson refused to give any other receipt for said money or to receive the same unless the plaintiff tendered and paid the full amount of its taxes or tendered and paid the first installment thereof, being one-half thereof, upon the distinct understanding that it was one-half and the first installment of taxes.

Plaintiff thereupon notified the said John F. Fer-

guson that it would hold the said tender good and that he could have and receive said sum of money at any time, simply giving a receipt for that amount of money. The plaintiff has retained the said sum separate and apart from all other moneys and property held by it, and now again tenders the same to the defendants and offers to either pay the same to the said Shoshone County or to such other of the defendants as may be entitled to receive the same or to deliver the same unto this court to abide such judgment, order and decree as this court may make.

## XXXII.

This plaintiff further alleges that it has tendered the sum legally due upon its said property to the said tax collector; that the plaintiff has been at all times and is now ready and willing to pay any and all legal and just taxes levied against the said plaintiff's properties and each and all thereof, and to pay any and all taxes justly and legally due upon its said property and upon all thereof, and the plaintiff now offers to deposit with the court or the clerk thereof or with such depository as the court shall direct, either money or liberty bonds in such amount as the court shall direct, or to give a bond or other security in such sum as the court may direct to assure the payments to the defendant county of such taxes or moneys on account of taxes as it shall be ultimately determined is due from the

plaintiff on account of taxes on its operating property for the year 1918 in the said County of Shoshone.

### XXXIII.

Plaintiff further alleges that the defendants wrongfully pretend that the plaintiff is indebted to the said Shoshone County for taxes to the amount of \$7,667.08, all of which tax is levied and demanded without warrant at law save and except the sum of \$4,216.89, and in addition thereto the said defendants claim the plaintiff is indebted to said County on account of various penalties which the defendants have wrongfully ascertained and attempted to attach and charge against this plaintiff.

### XXXIV.

That said John F. Ferguson acting as ex-officio tax collector of the County of Shoshone, State of Idaho, did on the 13th day of January, 1919, deliver to the County Auditor and by said County Auditor there was filed a certain delinquency tax certificate dated said 13th day of January, 1919, which said pretended delinquency tax certificate showed upon its face that the plaintiff had failed to pay any tax for the year 1918 and the said certificate expressed upon its face that this plaintiff was delinquent in the payment of all of its taxes in Shoshone County for said year which was shown upon said certificate as follows:



State Tax .....	\$1,302.06
County Tax .....	3,520.39
School Tax .....	2,641.64
School Bond Tax .....	74.76
City of Wallace .....	58.23
City of Kellogg .....	49.00
City of Mullan .....	21.00

Total tax .....	7,667.08
Penalty .....	460.02

Total delinquent tax.....\$8,127.10

That said tax certificate is numbered 534 and is declared to be for a 1919 sale of taxes for the year 1918 sold to the County of Shoshone, State of Idaho, and bears upon its face the statement that it carries an additional penalty of 1% per month; that the same has been filed with the office of the said County Auditor and Recorder of Idaho and the records of said county show the same as a lien and cloud upon the title of this plaintiff.

XXXV.

Plaintiff further alleges that the said defendants hold out for sale to whomsoever will buy the same the said delinquency tax certificate, and said defendants also give out and threaten that if the property is not redeemed by the payment of the said sums so demanded together with the said penalties and additional penalties which the defendants pretend shall accrue thereon, that they will three years from the date of the said pretended delinquency certificate through the defendant auditor or his successor in office, make to the defendant County of

Shoshone or other holder of such delinquency certificate a deed to the property of this plaintiff described in the certificate pretending to convey plaintiff's property in the said County of Shoshone or to whatever person may be the holder of such certificate.

### XXXVI.

The defendants claim that the said delinquency certificate above described constitutes a lien upon the property of this plaintiff, and in fact the same does constitute a cloud upon the title of this plaintiff on its operating property in the County of Shoshone, State of Idaho.

Plaintiff further alleges that the said defendants assert, hold out and pretend that the said total sum mentioned in the said certificate of \$8,127.10, carries a penalty of 1% per month.

Plaintiff further alleges that the said pretended taxes are and will be an apparent lien upon the title of the plaintiff to its property in said County of Shoshone and upon the said property against which the same are pretended to have been assessed and levied, and that the said pretended delinquency certificate is and will be an apparent lien thereon. Plaintiff alleges that the same constitutes a cloud upon the title of plaintiff to its property in said County of Shoshone and should the said defendants issue any deed thereon the same would constitute a cloud upon the title of this plaintiff to its said property and work great wrong and injury to the

plaintiff. For such wrongs and injury plaintiff will be put to great and unnecessary damage and costs for which it can receive no compensation. That the said taxes, the said delinquency certificate and any deed which might be issued by the defendants or the successors of any thereof both greatly impairing and deteriorating and will impair and deteriorate the market value of the property of plaintiff and will interfere with the credit of the plaintiff.

Plaintiff has no adequate, plain or speedy remedy at law or any remedies whatever save and except in equity. A large portion of said pretended taxes have been levied and are claimed by the defendants on account of payment of taxes levied by the State of Idaho, and if such taxes should be paid defendant, such portion thereof would be by the said County paid into the State Treasury and plaintiff could not recover the same or any portion thereof in any action; that a portion thereof has been levied for school district, road district and municipal purposes and if plaintiff should pay the same, such portions would be paid over and transferred to such respective municipal corporations and districts, and plaintiff would in order to recover such unlawful taxes so paid, be compelled to bring separate suits against the said several road districts, school districts and municipalities and against Kootenai County, and thereby plaintiff would be subjected to a multiplicity of suits.



Plaintiff further alleges that the said operating property in said Shoshone County, constitutes a part of its operating property in the State of Idaho, used in the discharge of its public duties, and the sale of said property and the clouding of the title thereto would and will constitute an interference with this plaintiff in the discharge of its public duties and subject it to other actions and will subject it to great loss and damage on account of the impairment of its title. That plaintiff will be deprived of its property without due process of law and its property subject to illegal liens and clouds.

WHEREFORE plaintiff prays:

1. That defendants be required to answer this complaint, but not under oath, plaintiff expressly waiving the oath of defendants to the answer.

2. That the said pretended delinquency certificate hereinbefore referred to be declared void and null and that the defendant county and the other defendants be enjoined and restrained from asserting or attempting to assert any lien upon the several pieces of property or any of the property of plaintiff for or on account of said pretended taxes or of said pretended delinquency certificate.

3. That the said defendants, their deputies and successors, and each of them, be forever enjoined and restrained from disposing of said pretended delinquency certificate or from issuing any deed to the property of the plaintiff or any part thereof, or from taking any other action for the collection of

any of the taxes mentioned in this bill of complaint, levied as set forth in said bill against this plaintiff, or from in any way proceeding to collect the same in any manner except as directed by this court.

4. That all said taxes in the said County of Shoshone, State of Idaho, for the year 1918, be declared null and void except for the sum of \$4,216.89, and that all penalties which the said defendants have pretended to add thereto or to hereafter claim be declared null and void.

5. That the Court ascertain and determine what taxes are fairly and equitably due upon the property of the plaintiff described in the bill of complaint for the year 1918, and that upon the payment thereof to the defendants, said defendant county, its officers and agents be required and commanded to accept the same as in full for taxes for the year 1918 from the said property of plaintiff, and to enter said taxes against the said property upon the books of said county as paid in full, and that the defendant county, its officers, agents and their successors in office and the successors of each of them be forever enjoined and restrained from asserting or attempting to compel any other or further taxes upon said property for the year 1918.

6. That the plaintiff have such other and further relief as may be consistent in the premises and with the principles of equity, including its costs and disbursements herein;

7. That the defendants, their deputies, agents

and employees be restrained during the pendency of this action from disposing of said delinquency tax certificate or from taking any steps whatever for the purpose of collecting or enforcing against this plaintiff any taxes for the year 1918, and that by the said order said defendants be required to accept the said sum of \$4,216.89.

JOHN P. GRAY,  
W. F. McNAUGHTON,  
*Attorneys for Plaintiff.*  
P. O. Address and Residence,  
Coeur d'Alene,  
Idaho.

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STATE OF WASHINGTON,

County of Spokane.—ss.

D. L. Huntington being first duly sworn upon his oath, deposes and says:

That he is an officer, to-wit: President of the Washington Water Power Company, the plaintiff above named, that he has read the foregoing complaint, knows the contents thereof, has knowledge of the facts therein set forth, and that the matters stated therein are true to the best knowledge, information and belief of affiant.

D. L. HUNTINGTON.

Subscribed and sworn to before me this 31st day of May, 1919.



S. C. SCOTT,  
(N. P. Seal)      *Notary Public.*  
for the State of Washington,  
residing at Spokane.

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EXHIBIT 1.

Coeur d'Alene, Idaho,

August 6, 1918.

Hon. Clarence Van Deusen,  
Boise, Idaho.

Dear Sir:

Enclosed find a list of Washington Water Power Company Easement lands and in making this assessment, the Board could value these lands and spread the same on the record in a lump sum-to-wit:

1173.47 Acres of Easement Lands as shown by  
the list at \$25.00 per acre.....\$194,523.00.  
and deduct this amount from Kootenai County total  
valuation of the Company property and carry the  
balance along the pole line at so much per mile.

Truly yours,

FRED E. WONNACOTT,

*Assessor.*

Endorsed, Filed May 31, 1919,

W. D. McReynolds, Clerk.

(Title of Court and Cause.)

No. 733.

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APPEARANCE.

Service of copy of the complaint in the above entitled cause is hereby admitted this 12th day of May,

1919 and on behalf of the said defendants I agree to enter an appearance in said cause without service of subpoena, the said service of subpoena being waived. The time for pleading to be the usual time provided in a subpoena and commencing to run on this date.

H. J. HULL,

*Attorney for Defendants.*

Endorsed, Filed May 17, 1919,

W. D. McReynolds, Clerk.

By L. M. Larson, Deputy.

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(Title of Court and Cause.)

No. 733.

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DEFENDANT'S ANSWER TO PLAINTIFF'S  
AMENDED BILL OF COMPLAINT.

Come now the defendants above named and for their answer to the Amended Bill of Complaint of the plaintiff herein, say:

I.

These answering defendants admit the allegations contained in Paragraphs Nos. I, II, III, IV, V, VI and VII of plaintiff's Amended Bill of Complaint.

II.

As to the allegations contained in Paragraphs VIII, IX, X, XI, and XII of plaintiff's Amended Bill of Complaint, these answering defendants allege that they are without knowledge.

## III.

Answering Paragraph XIII of said amended Bill of Complaint, these answering defendants deny that the value of the operating property of the plaintiff in the State of Idaho on the second Monday of January, 1918, was Two million Four hundred thirty-eight thousand nine hundred seventy-eight (\$2,438,978.00), Dollars, and allege that in truth and in fact such operating property was according to the judgment and decision of said Public Utilities Commission Three million eight hundred thousand (\$3,800,000.00) Dollars.

As to the remaining allegations contained in Paragraph XIII of said amended Bill of Complaint these answering defendants are without knowledge.

## IV.

Answering Paragraph XIV of said Amended Bill of Complaint, these answering defendants admit the first paragraph thereof.

As to the allegations contained in the second paragraph of said Paragraph XIV these answering defendants are without knowledge.

These answering defendants deny that the assessment made of the operating property of the plaintiff by the State Board of Equalization of the State of Idaho subjected the plaintiff to taxes upon its property at a valuation in excess of the full cash value thereof on the second Monday of January, 1918.



## V.

Answering Paragraph XV of said amended Bill of Complaint these answering defendants admit the allegations contained in the first paragraph thereof.

These defendants deny that the assessment of the plaintiff's operating property subjected plaintiff to taxation in all, or in any, of several districts, municipalities and counties upon a valuation in excess of the full cash value of its property on the second Monday of January, 1918; deny that the property of the plaintiff was assessed by the State Board of Equalization in the year 1918 at one hundred per cent of its full cash value, as found by said Board.

As to the remaining allegations contained in Paragraph XV, these answering defendants are without knowledge.

## VI.

Answering Paragraph XVI of said Amended Bill of Complaint, these answering defendants deny that during the year 1918 the Assessor of Shoshone County habitually, intentionally, systematically and generally assessed the property of individuals and of corporations in Shoshone County at less than fifty per cent (50%) of the full cash value of said property.

## VII.

Answering Paragraph XVII of said Amended Bill of Complaint, these answering defendants are without knowledge as to the allegations therein

contained, except that they are informed by the Assessor of Shoshone County for the year 1918, and upon such information and belief allege the fact to be, that the said Assessor of Shoshone County was not a party to any agreement and had no understanding, either express or implied, that the property to be assessed by him in Shoshone County should be assessed at fifty (50%) per cent of its full cash value, and defendants deny that the Assessor of Shoshone County did assess the property of individuals and corporations in Shoshone County for the year 1918 at not to exceed fifty (50%) per cent of its full cash value on the second Monday of January, 1918.

#### VIII.

Defendants deny that a large part of the property within Shoshone County was assessed in the year 1918 at less than fifty per cent (50%) of its full cash value, and allege that if any property in said county during the year 1918 was so assessed, it was due to unintentional error on the part of the Assessor of said County, or was an assessment fixed and determined by the laws of the State of Idaho, such, for example, as the valuation of Five (\$5.00) Dollars per acre fixed by the statutes of said state as the value of lode mining claims.

#### IX.

As to the allegations contained in Paragraphs XIX, XX, XXI and XXII of said Amended Bill of Complaint, these answering defendants are without knowledge.

## X.

Answering Paragraph XXIII of said Amended Bill of Complaint, these answering defendants are without knowledge as to the proportion of the property of the State of Idaho assessed by the County Assessor in counties other than Shoshone County during the year 1918, but allege that in Shoshone County the total value of property taxed in the year 1918 was \$31,140,610.00, of which amount \$6,347,081.00 was the property of Public Utilities the valuation on which was determined by the State Board of Equalization; \$12,916,645.00 was the value of the net profits of the mines located in said county, determined from the books and records of the producers of ores without the exercise of any judgment by the County Assessor; \$154,645.00 was the value of mining claims fixed by the state law, at the price paid the United States Government therefor at the time of the issuance of patents; and that the remaining part of said property was assessed by the local County Assessor, but defendants deny that a large proportion thereof was assessed or taxed for the year 1918 at not to exceed fifty per cent (50%) of its full cash value, and deny that in Shoshone County the plaintiff is required to pay taxes upon its property at a valuation in excess of its full cash value, or that the vast body of property in said county is assessed or valued for taxation purposes or required to pay taxation upon



not to exceed fifty (50%) per cent of its full cash value.

Except as herein otherwise answered, these answering defendants are without knowledge as to the allegations contained in said Paragraph XXIII.

#### XI.

Answering Paragraph XXIV of the Amended Bill of Complaint, these defendants deny that the greater part of the property in Shoshone County was assessed for taxation purposes in said year at less than fifty per cent (50%) of its full cash value, or that any property was so assessed in said county except as herein already mentioned and explained.

As to the remaining allegations contained in Paragraph XXIV, these answering defendants are without knowledge.

#### XII.

As to the allegations contained in Paragraph XXV of said Amended Bill of Complaint, these answering defendants are without knowledge.

#### XIII.

Answering Paragraph XXVI of said Amended Bill of Complaint, these defendants admit the first paragraph thereof, but deny that the County Board of Equalization of said Shoshone County intentionally or systematically, or otherwise, permitted the assessment of property of individuals or of corporations within said county, or within their sphere of duty, to stand or remain at not to exceed fifty

(50%) per cent of the full cash value thereof, and deny that said Board intentionally or systematically or generally or habitually equalized the valuation of property in Shoshone County at not to exceed fifty (50%) per cent of its full cash value, and deny that the assessment of property in Shoshone County in the year 1918 as assessed by the Assessor, equalized by the County Board of Equalization and by the State Board of Equalization was permitted to stand or to be spread upon the assessment rolls at an assessment at not to exceed fifty per cent (50%) of its full cash value, except under conditions and for reasons hereinbefore explained.

#### XIV.

Answering Paragraph XXVII of said Amended Bill of Complaint, these answering defendants deny that the assessment of property in Shoshone County subject to assessment during the year 1918 was assessed at not to exceed fifty per cent (50%) of its full cash value, and deny that the assessment of the property of the plaintiff during said year was at more than one hundred (100%) per cent of its full cash value; deny that by reason of any acts of the local assessor, the County Board of Equalization, or the State Board of Equalization, the plaintiff has been denied the benefit of equalization to its great or irreparable damage, or that it has been deprived of its property without due process of law, or denied the equal protection of the law, in violation of the Fourteenth Amendment of the Constitution

of the United States, or in violation of the Constitution, or in disregard of the laws of the State of Idaho, or otherwise.

XV.

These defendants admit the allegations contained in Paragraphs XXVIII, XXIX, XXX and XXXI of said Amended Bill of Complaint, but allege that under an order of this court the sum so tendered by the plaintiff to the Treasurer of Shoshone County has been accepted in accordance with the order of said court by said Treasurer of Shoshone County.

XVI.

Defendants deny that the amount tendered by the plaintiff was the sum legally due upon its property to the Tax Collector of Shoshone County.

Except as herein denied, defendants admit the allegations contained in Paragraph XXXII.

XVII.

Defendants deny that they wrongfully claim plaintiff to be indebted to Shoshone County for taxes in the sum of \$7,667.08, and allege that in truth and in fact the said sum is the amount legally and justly due from the plaintiff, which sum of \$4,216.89 has been paid under an order of this court

XVIII.

Defendants admit the allegations contained in Paragraphs XXXIV and XXXV of said Amended Bill of Complaint, and also the allegations of Paragraph XXXVI thereof, except that defendants deny



that the various steps taken by the defendants to collect said taxes from the plaintiff are in any wise wrongful or will work a great wrong or injury to the plaintiff, or that by any such action the plaintiff will be put to great or unnecessary damage or costs. And deny that plaintiff has no plain, speedy or adequate remedy at law.

Further answering Paragraph XXXVI, these defendants allege that the proportion of the taxes of the plaintiff, due to the State of Idaho, have already been required by the State to be paid to the State Treasurer, and that unless such taxes be collected from the plaintiff Shoshone County is without any remedy to recover back such proportion from the State of Idaho.

Defendants deny that by the various actions of these defendants any loss or damage has been done to the plaintiff, or to its property, and deny that thereby the plaintiff has been, or will be deprived of its property without due process of law.

WHEREFORE, these answering defendants, having fully answered the bill of complaint herein, pray:

That said Bill of Complaint be dismissed, and that plaintiff take nothing in said action, and that defendants recover their costs and disbursements herein.

H. J. HULL,  
JAMES A. WAYNE,  
*Solicitors for Defendants.*  
Residence and P. O. Ad-  
dresses Wallace, Idaho.

Endorsed, Filed December 18, 1919.

W. D. McREYNOLDS, Clerk.

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At a stated term of the District Court of the United States for the District of Idaho, held at Coeur d'Alene, Idaho, on Thursday, December 18th, 1919, the following proceedings, among others, were had, to-wit:

Present:—

Hon. Frank S. Dietrich, Judge.

Washington Water Power Company)

vs.

) Civil Consol-

) idated No's.

Kootenai County, et al.,

) 732-733.

Shoshone County, et al.,

)

Upon stipulation of counsel, in open court, it was ordered that causes number 732 and 733 be consolidated for the purpose of trial.

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(Title of Court and Cause.)

No. 732.

DECISION.

JOHN P. GRAY,

FRANK T. POST, and

W. F. McNAUGHTON,

*Attorneys for Plaintiffs,*

BERT A. REED and  
POTTS & WERNETTE,

*Attorneys for Defendants.*

DIETRICH, DISTRICT JUDGE:

By this suit the plaintiff seeks to enjoin the collection of a portion of the taxes levied against its properties in the defendant county in the year 1918. The county and its collecting officers are made parties defendant.

It is well understood, of course, that courts of equity do not interfere with the collection of taxes merely because of an excessive assessment. The overvaluation must be the result of the adoption of a fundamentally erroneous principle or of a species of fraud practiced by the assessing officers; or, as it is sometimes put, the courts will interfere only in cases where there has been an intentional or systematic discrimination. *Chicago, etc., R. R. Co. v. Babcock*, 204 U. S. 585. *Greene v. Louisville & Interurban R. Co.*, 244 U. S. 499. *Greene v. Louisville & Nashville R. Co.* 244 U. S. 522. It will be noted that in drafting its complaint the plaintiff has recognized this limitation upon the power of the courts, and has expressly alleged that the assessing officers have intentionally and systematically discriminated against it.

By the bill the plaintiff represents that it is engaged in the business of generating and distributing electric current for power and lighting pur-



poses, and that as a part of its system it has a hydro-electric plant near Post Falls in the defendant county, together with transmission lines and certain lands and easements essential to the maintenance and operation of the system; also a lighting system in the City of St. Maries, and transmission lines in other counties of Idaho. As a matter of fact, it also has large connecting plants and distributing systems in the State of Washington. It further represents that within the time prescribed by law it duly prepared a list of all such property held by it in the State of Idaho upon the second Monday of January, 1918 (the date designated by the statute for the assesment of all property), and delivered the same to the State Auditor. (Sec. 89, *et seq.* Idaho Session Laws 1913; Sec. 89, Chapter 133, Compiled Laws of Idaho, 1918). That it also furnished the State Auditor with other data and information and in every respect complied with the requirements of the law. That its counsel attended the annual meeting of the State Board of Equalization in August, 1918, and brought to the attention of the Board, among other things, the findings of the Public Utilities Commission, dated June 3, 1918, in a proceeding brought by the Attorney General against the plaintiff, involving the reasonableness of the rates it was charging, in which the Commission determined the value of all of the plaintiff's operating properties in Idaho as of December 31, 1917; that there

was no change in its holdings or the value thereof between December 31, 1917, and the second Monday of January, 1918. That according to such findings of the Public Utilities Commission the value of the plaintiff's operating properties in Idaho was \$2,438,978.00, to which is to be added \$31,461.00, the value of its lighting plant at St. Maries, which was not considered by the Commission. That the cost of reproduction new of such property was not to exceed \$3,384,413.00, and that the actual value on the second Monday of January was not in excess of \$2,470,439.00.

That on the 17th day of August, 1918, the State Board of Equalization, which is the body empowered by law to determine the value of such property for assessment purposes, fixed a valuation of \$2,750,000.00, which the plaintiff contends was in excess of the full cash value. That such property is situate in six counties of the State and in numerous taxing jurisdictions in each county, such as school districts, road districts, and cities and villages.

That in fixing such valuation the Board of Equalization not only disregarded the evidence of actual value, but also erred in not assessing the property at less than its full value, in view of the known fact that other property in the State was being assessed at not over fifty per cent of its actual value. In that connection it further represents that for many years prior to 1918 the county assessors hab-

itually, intentionally, and systematically assessed the property within their jurisdiction throughout the entire state at not to exceed fifty per cent of its actual value, and that by a common understanding and pre-concerted arrangement they did so assess it in 1918 in all counties, including the defendant, and that the members of the State Board of Equalization had knowledge of and were parties to this understanding prior to the meeting in August, 1918, and that such common understanding and long-continued general practice were notorious. As a result, so it is charged, the plaintiff is required to pay in Kootenai County on a valuation in excess of the actual cash value of its property, whereas most other property in the county and in the state pays upon less than fifty per cent of the actual value.

That besides such general undervaluation, the county assessors for years have failed and refused, and in 1918 they again intentionally and systematically and generally failed and refused, to assess at all large amounts of property which under the law is subject to assessment.

That county boards of equalization will grant no relief, and that the State Board of Equalization generally and systematically has failed to raise the valuation so unlawfully made.

That after the valuation of plaintiff's property was determined in August, as already stated, the secretary of the State Board in due course certified



to the defendant County Auditor such action, together with a description of the plaintiff's property, and that appropriate entries were made in the county records for the purpose of collecting taxes levied upon the basis of such valuation, and in due time the assessment roll was delivered to the County Treasurer as required by law, and that thus such taxes became and are apparent liens of record upon the plaintiff's property.

That on December 30, 1918, within the time prescribed by law, plaintiff tendered to the County Treasurer, as tax collector, \$23,080.84, the same being fifty-five per cent of the entire aggregate claimed, and it still stands ready and is able to make payment of that amount. That the collector declined to accept the tender, but demanded payment of the full sum of \$41,965.16, together with penalties.

Further allegations are made to the point that the claim is wrongfully asserted against the plaintiff's property, and that it is without adequate remedy at law.

The answer puts in issue, formally or otherwise, most of these averments, but it need not be analyzed, for the nature and scope of the real controversy will appear upon a consideration of the evidence.

A motion raising objections to our jurisdiction, to the sufficiency of the bill, and touching parties defendant, has already been disposed of adversely

to the defendants.

No serious question arises upon the meaning and scope of the state laws, and it will therefore be unnecessary to set them out in full. It is sufficient to know that equality of taxation is a fundamental principle running through both the constitution and the statutes of the state; in the language of the constitution, "Every person or corporation shall pay a tax in proportion to the value of his, her, or its property." Article VII, Sec. 2.

With certain limited exceptions, all property is subject to taxation; only a few unimportant classes are exempt. All taxable property, save mines and possibly bank stock, is to be assessed at its "full cash value". Mining improvements also are to be taken at their full cash value, but a different basis is prescribed for the assessment of the claims and their mineral content. Bank stock is assessed at its par value less the value of real estate held by the bank, and the real estate, like other property, is to be separately assessed at its actual cash value. It is reasonable to suppose that while prescribing a different method for arriving at the value of bank property, the legislature really intended no distinction in ultimate results, but assumed that the value thus reached would be the actual cash value. In contemplation of law, therefore, the plaintiff stands upon the same footing with the farmer, the stock raiser, the merchant, and the owner of city real estate, and the tax upon its property should bear the same ratio to actual value as taxes upon farm

lands, livestock, merchandise, and city lots; no distinction can lawfully be made.

Briefly as to the statutory procedure: Railroads and telegraph and telephone lines are assessed by the State Board of Equalization, consisting of the Governor and other State Officers. Any such system is treated as an indivisible unit, and the value thereof is distributed upon a mileage basis to the counties and other tax districts into which the lines extend. Power and lighting plants such as are here under consideration are also assessed by the State Board, and the value thereof distributed upon a mileage basis, but the value of the generating plants and other operating property is to be apportioned only to the county in which such property is located, and is to be distributed ratably to the mileage of transmission lines within such county. All other property is assessed by the county assessors of the several counties where the same is located, but the assessments are subject to modification by the county boards of equalization. As between counties and as to classes of property such valuations are further subject to change by the State Board of Equalization. Upon the basis of the valuation thus finally arrived at, levies are made in the counties and other tax districts by the duly constituted officers thereof, and after appropriate entries are made of both valuations and levies the assessment books or rolls are delivered to the several county treasurers, whose duty it is to make



collections accordingly.

Manifestly the taxpayer is chiefly concerned with the inquiry whether the amount of the tax he is called upon to pay is in due proportion to the value of his property. It is really a matter of indifference to him whether his property has been valued by the local assessor or the State Board, or whether the valuation is low and the rate high or the valuation high and the rate low, provided always that the ratio between the value of property and the tax charged upon it is everywhere the same. The prime consideration to which all else is subordinate and incident is the constitutional guaranty that no one shall be required to pay in excess of his just proportion according to the value of his property. The inequality denounced by the constitution may be accomplished in either one of two ways. The complaining taxpayer's property may be properly assessed at its actual cash value and all other property upon a lower standard, or all other property may be assessed at its actual cash value and that of the complaining taxpayer upon a higher standard; the result is the same, and in either alternative the constitutional principle is violated. The gist of the plaintiff's complaint is the violation of this constitutional principle of equality. It charges not only that its property was overvalued, but that all other property was undervalued.

Upon the first proposition it is thought that the evidence is insufficient to sustain its position. Just

what view the State Board entertained of the actual value of its property is left to inference if not to conjecture. The record discloses no reasons for assessing it at \$2,750,000.00, and little, if any, light can be drawn from the testimony or the surrounding circumstances. If, indulging the presumption of official regularity, we incline to the view that, mindful of the statutory requirement of full cash value, the Board did its duty and accordingly found such value to be \$2,750,000.00, we are met by the neutralizing consideration that if the Board knew that other property in the State was being taxed at only fifty per cent of its actual value, it was its duty so to assess plaintiff's property as to give effect to the constitutional guaranty of equality. *Greene v. Railroad*, 244 U. S. 499. Presumptions of official regularity are therefore of little weight.

The findings of the Public Utilities Commission to which references have already been made are in evidence. By these the defendants are willing to be bound, and they insist that under the circumstances these findings are also binding upon the plaintiff. It is pointed out that plaintiff brought the findings to the attention of the Board of Equalization while it had the assessment under consideration, and thus impliedly requested it to accept the conclusions embodied therein. While, therefore, we are without direct evidence of the mental operation of the Board, we have a case where at the time when it was about to take action one of the parties

represented that it should follow the determination of the Commission, and where the other party insists that such determination is correct, and hence impliedly concedes that the Board of Equalization should have accepted and did accept it. In view of these conditions and the further fact that the findings referred to were made by a body invested with the necessary jurisdiction, after an extended hearing in a proceeding the parties to which were the State, through its attorney general, and the defendant, we may reasonably conclude not only that such findings are correct, but that the Board of Equalization, which appears to have made no independent investigation, accepted them as the basis of the assessment. Accordingly it is held that upon the question of the actual value of plaintiff's property in Idaho the Board of Equalization adopted the finding of the Commission.

At the trial the views of counsel were greatly at variance as to just what this finding was. It is to be borne in mind that in its inquiry the Commission was primarily concerned with establishing a valuation not for taxation but for rate-making purposes. Recognizing the fact that the plaintiff's properties in Idaho and Washington were physically connected and inter-dependent, all constituting an indivisible unit, the Commissions of the two states cooperated in the hearing referred to, and, having first determined the value of the entire system, apportioned such value to the two jurisdictions. Of



course the properties to be considered in establishing rates for electrical service in Idaho are not necessarily identical with those which are subject to taxation in the State. The value of a hydro-electric plant just across the line in Washington, the entire output of which is transmitted for use in Idaho, would be an important factor in fixing reasonable rates for Idaho service, but such plant would be taxable not in Idaho but in Washington. So the ultimate finding of the Commission "that the present value of the used and useful property of the Washington Water Power Company on the 31st day of December, 1917, used in delivering electrical energy to the citizens of the State of Idaho is the sum of \$3,800,000.00" is irresponsive to the present inquiry. But in reaching this conclusion the Commission made other findings which are directly in point. It found that on December 31, 1917, the actual value of all the property of the plaintiff, "both tangible and intangible, used and useful, in the business of furnishing electrical energy," in both states, was \$20,500,000.00, and of this aggregate amount it finds, in table VII, the value of the property located in Idaho to be \$3,587,500.00. Undoubtedly these figures are to be taken as the Commission's findings of the value of the plaintiff's interests in this State. There is no special significance in the coincidence that there is a close correspondence between total actual cost as exhibited in an earlier table and the finding of

present value. Allowance must be made for depreciation, it is true, but on the other hand, for appreciation also, where the facts warrant. The findings of the Commission are neither equivocal nor inconsistent. It is made clear that the ultimate conclusion of present worth is based exclusively upon no one of the several methods more or less commonly employed for reaching the value of such properties, and further, that the theory of reproduction cost insofar as it was used was not applied without making allowance for depreciation. But other compensating considerations were recognized. For example, water rights, upon which the Commission states it did not deem it necessary to place any specific separate value, but which were taken into consideration in arriving at the final value of the property in Idaho. So with "going concern value."

Upon the whole, it is thought the decision is so clear that the Board of Equalization must have understood, and did understand, that the value of that part of the plaintiff's property located in Idaho, and hence subject to taxation here, was found by the Commission to be \$3,587,500.00. Admittedly the consideration of the Commission did not extend to the St. Maries lighting system, the value of which the Board may have fairly estimated to be approximately \$33,000.00. Adding this to the \$3,587,500.00, we have a total of \$3,620,500.00 as the actual value of the plaintiff's taxable property

in the State. It is thought that the Board of Equalization so found the value to be, but made an assessment for only \$2,750,000.00. Accordingly it is held that the assessment complained of was, and by the State Board of Equalization was intended to be, upon a basis of seventy-five per cent of the actual cash value.

Turning now to the other branch of the inquiry. The evidence leaves no room for doubt that the plaintiff is right in its contention that most of the other property in the State was assessed at not to exceed fifty per cent of its actual value. It would of course be impracticable for a complaining taxpayer to produce direct evidence of the value of each specific item of taxable property in the State. The task would be endless and the expense prohibitive. Nor is that necessary. Deductions may safely and confidently be drawn from a reasonable number of typical and representative cases all pointing to the same end.

Briefly as to the proofs the plaintiff has adduced:—

Under the law state funds may be loaned on farm mortgages, but not in amounts exceeding one-third of the market value of the land exclusive of buildings thereon. Upon a search of the records of fifteen counties in different sections of the state plaintiff found recorded 151 loans of this character aggregating \$336,900.00. The aggregate appraised value of the mortgaged lands was \$860,-



193.00, but the assessed value of all these lands, with improvements, including buildings, of course, was only \$324,892.00. It will be observed that while the loans are supposed to be for not in excess of one-third of the market value, they are slightly in excess of the total assessment, and that the assessment is scarcely forty per cent of the appraised value.

In Benewah County the plaintiff found 27 federal farm loans, in Bonner 143, and in Kootenai 213, a total of 383, aggregating \$622,605.00, upon lands the aggregate assessed valuation of which was only \$476,136.00. Upon the assumption of a fifty per cent loan basis the assessments are only about forty per cent of the actual value.

In six counties in different sections of the state 1591 private mortgages were found of record, aggregating \$5,054,445.00, upon lands assessed for the aggregate sum of \$3,232,069.00. Of these 380 were in Kootenai County, aggregating a total of \$540,761.00, on lands assessed at \$488,680.00. It is of course well known that generally mortgages are not placed for more than half the value of the mortgaged property.

In eight representative counties 1360 deeds were recorded the considerations named in which aggregated \$7,685,791.00, for lands which were assessed for the aggregate amount of \$2,763,364.00, or about 36 per cent of the sale price. Of these transfers 306 were in Kootenai County, and the

assessment there was 41 per cent of the sale price. It should be added that all of these mortgages and deeds were taken during a period necessarily reflecting a valuation as of date not far distant from the second Monday of January, 1918.

City lots and improvements thereon are not so susceptible to classification, and generalizations may not so safely be made of their value. But to say the least no one at all acquainted with the political history of the state would seriously contend that such property receives preferential treatment at the hands of assessing officers. Such evidence as the record contains upon the subject tends to show that if any distinction was made in 1918 it was not to the advantage of city property. In the defendant county the assessor for 1918 testified in effect that he aimed to assess all property in the county at fifty per cent, and that no discrimination between different classes of property was knowingly made. In rebuttal the defendant called one of his deputies, who had assessed a portion of Coeur d'Alene City, by far the largest City in the County. He stated that he aimed to assess at the full value, but upon being asked in conclusion whether in his best judgment he assessed the property at its "reasonable cash value," he replied, "Well, I did to the best of my judgment. I did the best I could, and I think—I didn't have any complaints." He further stated that the valuation of the lots was worked out in the office, and that he and his asso-

ciates took as the starting point the intersection of two certain streets in the business center, and all valuations were graduated downward from that point. In rebuttal the plaintiff produced as a witness a real estate agent who had been engaged in that business in the city for twelve years, and he estimated that the four corners at this intersection were actually of the value of \$190,000.00, that is, both lots and improvements. There was no contradiction of this testimony, but if we make a liberal allowance for the natural optimism of one engaged in the real estate business when called to testify as an expert upon valuation, it is rather difficult to adopt the view that property so located at what is admittedly the business center of a city, all occupied by business buildings, and so valued at \$190,000.00 was worth only \$78,500.00, which is the aggregate amount for which it was assessed; and admittedly the assessment upon these corners set the standard for all other property in the city.

When we turn to livestock assessments the record tells the same story. For sheep, cattle and hogs there is always an open market, and the actual cash value at any time may with confidence be closely estimated by reference to the current market reports.

Lumbering is an important industry in the defendant county, and while sawlogs constitute a comparatively small factor, their assessment is significant, because they are at all times marketable, and



hence their value, like that of livestock, is easily ascertained.

Much light is thrown upon the attitude of the assessing officers and their purpose and intent by reference to the proceedings taken at a meeting held by them at Boise in the latter part of December, 1917, in which the assessments to be made for the year 1918 were discussed and in a general way agreed upon. This meeting was attended by 37 of the 41 assessors, and also by some of the members of the State Board of Equalization, and was addressed by the chief executive of the State. A record was made of the proceedings of this meeting and the minutes were printed and distributed. The silence of the record is significance. At no time was there a suggestion that the law should be adhered to and property assessed at its actual cash value. It was formerly agreed that hogs should be assessed at six cents per pound, when it must have been known to all that at the very time they were worth more than twelve cents upon the open market. Common sheep it was agreed should be assessed at \$8.00 per head, and graded sheep at \$12.00, but the evidence shows beyond a possibility of a doubt that that was only approximately fifty per cent of their current market value. It was further agreed that cattle and horses be assessed the same as in 1917, and upon referring to the minutes of a similar meeting for that year we find that common cattle were assessed at \$30.00 per head and

milch cows at \$40.00; and as to horses the record is not very clear, but apparently all except pure-bred stock were valued at \$75.00 and less. The evidence shows conclusively that the assessment thus placed upon cattle was upon about the same basis as that of hogs and sheep, and while it is difficult to estimate horses by classes there is no reason to doubt that they were assessed proportionately to other livestock. It was further voted to assess merchandise, furniture and fixtures, machines, tractors, threshers, libraries, household goods, automobiles and stock, and lumber, "upon the same basis." In short it must have been known, and in fact it was clearly understood by all, that the specific values agreed upon for livestock were far below actual values, and it was agreed that all other property for which no definite figures were named should be assessed "upon the same basis" or proportionately. The witness Wonacott, at that time assessor in the defendant county, testified as follows, among other things:—

"Q. State what percentage, or upon what basis the property was assessed that year. A. Well, I think that fifty per cent—I tried to arrive at a fifty per cent basis on all property and assess it at that rate.

"Q. Will you state to His Honor the reasons therefor, and pursuant to what, if any, instructions or agreements, you made such assessment or caused it to be made. A. Well, prior to that time

there had been a great deal of criticism about the valuations placed on the property in Kootenai County by me, and I was considered a high valuation assessor, and I tried as near as I could to conform to the arrangements made at this meeting in 1917, and I made up my mind, from the figures that was placed on the livestock and other property that was considered at this meeting, that a fifty per cent basis was what the entire board and also the assessors were attempting to put through.

"Q. What assessors? A. All the assessors that was at this meeting.

"Q. Did you know yourself, or did you have occasion to make inquiry and ascertain, the market value of hogs in 1918, at the assessment time?

A. Yes, sir.

"Q. And what was the value of hogs per pound at that time? A. It was something over \$15.00 a hundred, live weight.

"Q. And it is upon those resolutions and those facts that you issued those instructions and made that assessment, Mr. Wonacott? A. Yes, sir."

This testimony is substantially corroborated by that of the then assessor of Shoshone County, as to everything except mining property and other property closely connected therewith; also by the witness Stewart, deputy assessor in Twin Falls County, and Hammond, who for several years was assessor of Fremont County and in 1918 was a member of the board of equalization of that county. Their



testimony is all to the effect that the aim was to assess property at about one-half of its actual value. By the record as a whole I am impelled to the conclusion that with the knowledge and acquiescence of some, if not all, of the members of the State Board of Equalization, the understanding was reached by the assessors at the Boise meeting that the assessments should be on a fifty per cent basis, and that generally that standard in fact was recognized in making the assessments. Wide departures there doubtless were in isolated cases, and both higher and lower valuations can be found, but such was the recognized rule. The record tends to show that in many instances, and in some counties generally, agricultural lands were assessed at a figure substantially below fifty per cent. If we assume that in many instances and in some localities quite generally certain classes of city property were assessed as high as 75 per cent, the fact still remains that generally the assessing officers recognize a standard of fifty per cent, and that with knowledge of that standard the State Board intentionally assessed the plaintiff's property on a basis of seventy-five per cent. The fact that officers either wilfully or inadvertently made exceptions to the rule they had improperly agreed upon, and that consequently some individuals in the classes to which such rule relates are the victims of inequality, does not bar this plaintiff from relief. If we consider only the assessments in the defendant county

(and those in other parts of the state are thought to be of only incidental importance) there is little difficulty. As already indicated, the assessor for the defendant county expressly testified that he adopted a fifty per cent basis, and gave his reasons for such a course. I cannot reject his testimony as being unworthy of credence merely because it is in direct conflict with the oath which under the law he was required to attach to his return. The circumstances are strongly corroborative, and if respect be had for his considerations of self-interest insofar as they are disclosed or may reasonably be surmised, it is highly improbable that he would give such testimony if it were untrue.

The final inquiry relates to the concrete relief that may properly be afforded. The considerations are so complex that we can hope to do not exact but only substantial justice. The total assessed value in the defendant county for the year 1918 was \$18,396,436.00. Of this total \$11,595,837.00 was assessed by the local assessor, and the balance of \$6,800,599.00 consists of valuations placed by the State Board of Equalization upon public utilities, including the property of the plaintiff. The evidence is not sufficient to warrant a finding that the State Board valued any of the utilities at fifty per cent, and the presumption will be indulged that its assessments were as to each other upon a basis of equality, and therefore that it put railroads, telegraph and telephone lines upon the same footing

with plaintiff's property. It further appears that bank stock was assessed in excess of fifty per cent of its actual cash value, and while in view of the low valuations placed upon bank real estate we cannot with confidence find upon just what basis bank property as a whole was actually assessed, substantial justice will be done by withdrawing it from the class of property locally assessed and including it with public utilities. The total assessment on bank stock was \$129,500.00. Making the necessary computation, we find that, including plaintiff's property, \$6,930,099.00 was on a seventy-five per cent basis, and \$11,466.337.00 upon a fifty per cent basis. As against the other property in the first class plainly the plaintiff's property is entitled to no relief, but as against the second class equality of treatment requires a thirty-three and one-third per cent reduction. The ratio of the two classes is approximately seven to twelve, or, in other words, plaintiff is entitled to a reduction of thirty-three and one-third per cent upon twelve-nineteenths of its assessment, or a total reduction of \$8,835.00. It has tendered and paid \$23,080.84. Hence there is still due the defendant county \$10,049.32, with penalties and interest thereon. Upon the payment of this amount the residue will be cancelled and the injunctive relief prayed for granted.

Endorsed, Filed Feb. 28, 1920,

W. D. McReynolds, Clerk.



(Title of Court and Cause.)

No. 733.

## MEMORANDUM DECISION

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Feb. 28, 1920.

John P. Gray, Frank T. Post and

W. F. McNaughton,

*Attorneys for Plaintiff.*

H. J. Hull and James A. Wayne,

*Attorneys for Defendants.*

DIETRICK, DISTRICT JUDGE:

In most of its salient features this case involves the identical issues in No. 732, Washington Water Power Company v. Kootenai County, both cases having been submitted together upon substantially the same record. Only distinctive features therefore are discussed. In the present case the plaintiff's tax is \$7,667.08 as against a tax of \$41,965.16 in the other case, whereas the total valuation in Shoshone County is \$31,828,649.00 as against a total valuation of only \$18,396,436.00 in Kootenai. Of the \$31,828,640.00, \$12,916,645.00 is on account of new profits of mines, which admittedly were assessed and taxed strictly in accordance with the statute; \$154,645.00 on account of mineral land acreage, which also is the valuation required by the statute; \$3,876,170.00 upon mine improvements, which, according to the testimony, were assessed at least their actual cash value; and \$374,103.00 upon bank stock, which, it is admitted, was assessed in compliance with the statutory requirement.

\$6,336,243.00 represents the assessments made by the State Board of Equalization upon public utilities, including the plaintiff's property. Therefore only \$8,150,834.00 represents local assessments, which are susceptible to criticism as being below the statutory standard of full cash value. Much of the property represented by this item was doubtless assessed for approximately fifty per cent of its value; but some of it—the record fails to disclose the amount—upon a higher basis, probably approaching seventy or seventy-five per cent.

Hence it is manifest that if, as we have expressly found in the other case, the plaintiff's property was assessed at seventy-five per cent of its actual value, the taxes demanded of it are not in excess of its fair share of the entire burden, for, as we have seen, the larger part of the assessment is strictly in accordance with or in excess of the statutory standard, while that of the plaintiff is twenty-five per cent below such standard and upon the same footing with the assessment of other public utilities. Without undertaking accurately to determine just what its proportion of the whole tax would be if all property were assessed strictly in accordance with the statute, obviously the amount would not be less than the demand of which it complains. It may be true that the method provided for the assessment of mines is inequitable, but the plaintiff does not question the validity of the statute prescribing

it, and it must therefore be accepted as controlling. Accordingly the complaint will be dismissed.

Endorsed, Filed Feb. 28, 1920,

W. D. McReynolds, Clerk.

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(Title of Court and Cause.)

No. 733.

DECREE.

This cause came on to be heard at a previous stated term and was argued by counsel, and thereupon and upon consideration thereof,

IT IS ORDERED, ADJUDGED AND DECREED that inclusive of penalties and interest to the date hereof there is due from the plaintiff to the defendant county on account of taxes in said county for the year 1918 upon the plaintiff's property situated in Shoshone County, Idaho, and described in the complaint, a balance of \$4,278.93, \$4,216.89 having heretofore been paid; that the plaintiff shall pay and the defendant county shall receive and accept said balance with interest thereon from the date hereof at the rate of 7% per annum in full payment and satisfaction for said taxes and the said taxes shall thereupon be satisfied of record and the defendants and each of them and their successors be perpetually enjoined from selling the property of the plaintiff described in the bill of complaint for and on account of said taxes or in attempting in any manner to collect any further



sum on account of said taxes for the year 1918, and the certificate of sale for taxes of said year 1918, issued on January 13, 1919, be cancelled.

Defendant is given cost taxed at \$. . . . .

Dated this 29th day of May, 1920.

FRANK S. DIETRICH,

*Judge.*

Endorsed, Filed May 29, 1920,

W. D. McREYNOLDS, Clerk.

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(Title of Court and Cause.)

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#### STATEMENT OF THE EVIDENCE.

The above entitled actions came regularly on for trial before Hon. Frank S. Dietrich, Judge of said Court, on the 18th day of December, 1919, at Coeur d'Alene, Idaho. Pursuant to a stipulation between the respective parties and the order of said Court, said actions were consolidated for trial, John P. Gray, F. T. Post and W. F. McNaughton appearing for the plaintiff, Messrs. Potts & Wernette and Bert A. Reed appearing for the defendants in said action wherein Kootenai County et al. are defendants, and Messrs. Jas. A. Wayne and H. J. Hull appearing for the defendants in said action wherein Shoshone County et al, are defendants. Thereupon the following proceedings were had and done and the following evidence and none other was introduced:

MR. POTTS: May it be stipulated that excep-

tions will be allowed to all adverse rulings during the progress of the trial?

THE COURT: Yes.

W. H. HERRICK, sworn on behalf of plaintiff testified:

ON DIRECT EXAMINATION.

My name is W. H. Herrick; I reside at Wallace, Idaho; I am assessor of Shoshone County and have been since 1913, and was performing the duties of that office in the year 1918. I attended two meetings of the Assessors of Idaho at Boise, one in December and one in the fore part of 1917. Plaintiff's Exhibits 1 and 2 are printed copies of the minutes of these two meetings and represent in substance the proceedings of the assessors at those meetings. It is a pretty hard question to answer Mr. Gray upon what percentage of the full cash value the property in Shoshone County was assessed in 1918. Shoshone County is a very peculiar county, different from any other county in the State of Idaho, on account of our mine taxation. I should have to say, leaving out of consideration mining taxation, that it was assessed on the full cash value as established by the State Board at Boise. I mean that everything would come within the same valuation basis as mine taxation. We put the full cash value, as established by the State. I wouldn't care to say what percentage it was. In a certain way it would be probably around 50% and in a certain other way it would be around 100%.

Q. I asked you, outside of mining property and mining improvements, what percentage of value did you take?

A. Well, it would run from fifty per cent. to over one hundred per cent.

Q. Didn't you state to me, (Mr. Gray) Mr. Herick, just a day or two ago here, that your assessment that year was on the basis of fifty per cent of the full cash value?

A. I did say that, Mr. Gray, but I would like to explain that. In Shoshone County the mines are taxed on a net profit basis for the reason that the life of a mine is uncertain.

THE COURT: That is the law, you mean?

WITNESS: Yes, that is the law.

(Continuing) At least we consider it that way, and for that reason we have to base other property surrounding the mines in the same class. I assessed property in some of the camps that played out, and it afterwards turned out that they were away over a hundred per cent. In assessing agricultural lands and business property, etc., I should have to admit that it was my effort to assess at near fifty per cent.

ON CROSS-EXAMINATION:

The only deputies I had in a great many years are just in a few isolated cases, where I couldn't get there. I have done most all the work myself. The total valuation of Shoshone County in the year 1913 was about thirty-two and three-quarter mil-



lion. I haven't the figures as to how much was the valuation upon public utilities assessed by the state board of equalization. I made out some figures for you, Mr. Wayne, if you have them. I made them out myself. The statement you hand me is the one I made for you, copied from the abstract of the rules in Wallace.

It was admitted that Mr. Herrick as assessor had nothing to do with the assessment of operating property of public utilities.

The net profits of mines are assessed by myself upon statements given by the operating mining companies. The mining improvements are assessed by myself, at a percentage the mining companies claim to be over one hundred per cent. It is all the value that I can get on them. I consider it more than they would sell for. It has been so for the year 1918 and all years. The mineral lands, that is fixed by statute. Bank stock is assessed at one hundred per cent. of its surplus and par value, in 1918. From the statement that I made, Defendant's Exhibit 1 all the remaining property that I have not already mentioned had an assessed valuation in 1918 of \$8,150,834.00. I assessed the merchandise the same as all property that I assessed, some would be on a full invoice and some would be on less invoice, according to the condition of the business and the character of the merchandise.

Q. But it was your attempt to assess at full cash value?

A. Not always, no.

Q. How did you differ? What difference did you make on different stocks?

A. Where it was old merchandise, merchandise that wasn't moving, a business that was in poor condition, it would vary from a live business and a live stock.

Q. That is, you didn't accept the invoice price as full cash value?

A. No.

Q. What would you say as to whether or not you assessed these stocks of merchandise at what you considered their full cash value at the time irrespective of the invoice?

A. I did.

#### ON RE-DIRECT EXAMINATION:

I assessed the mining improvements at over one hundred per cent. because I considered the state law assessing the underground value of mines, allowed the mines too much easement on taxation. By fixing the full cash value according to the state board of equalization I meant that I didn't consider that the state board of equalization interpreted the law, full cash value, at one hundred per cent. I thought they interpreted that anywhere from fifty to seventy-five per cent.

The minutes of the meetings of the assessors offered in evidence, being Plaintiff's Exhibits 1 and 2.

In 1918 bank stock was assessed according to

par value and the surplus and undivided profits added.

#### ON RE-CROSS EXAMINATION:

These minutes which I have identified, one purports to have been held in January, 1917, and one in December, 1917, I attended all meetings for the last six years, there was no meeting of the assessors in 1918. That was December, 1917, to govern the work of 1918. The one of December, 1917, took the place of a 1918 meeting. I was present at the meeting. I wouldn't care to say whether I might have been absent from a session of the meeting, Mr. Potts. The meeting covered three days. I think there was one or two evening sessions, if I am not mistaken. I don't recall whether I was present at each session, whether I missed any or not. I have read what purports to be the minutes of each of these sessions through several times the last couple of years; I have not recently read it. I wouldn't care to say that it is word for word a correct report of what transpired at those meetings. The minutes were read over at each meeting for the previous meeting, approved and printed as approved. I might have been present and I might not, I couldn't say. I wouldn't testify that I didn't miss a meeting. The meetings of the assessors are held annually for the sake of assisting the assessors to do their work and get together on the same basis, classifications and so forth, to assess different classes of property upon certain bases that are



agreed upon at that meeting. These minutes are printed and copies sent to the various assessors. We sometimes refer to them during the time we are assessing the property. I read them through and to a certain extent I had in mind the resolutions and actions of the assessors during the period I was assessing.

THE COURT: Who causes these documents to be printed?

A. The Governor calls a meeting of the assessors, and the assessors have a secretary and chairman, and the minutes of the meeting are printed.

THE COURT: That is by some understanding among the assessors?

A. Sometimes the assessors pay for it. Generally the printing is a compliment to those who have it printed.

THE COURT: And by a common understanding these printed copies, that is, one at least, is sent to each assessor?

A. Yes.

Q. And you say you have read these through?

A. Oh yes.

THE COURT: And they are in accord with your knowledge and understanding as to what occurred?

A. Unless typographical errors—

THE COURT: Well, in substance they are the same?

A. In substance the same, yes.

THE COURT: And as assessor you have assumed the correctness of them and acted upon that assumption?

A. Oh yes. You are not absolutely bound by anything in that, you know.

THE COURT: No, but I mean you have assumed the correctness of them?

A. Yes.

Plaintiff's Exhibits 1 and 2 received in evidence.

THE COURT: I want to ask a question. I understood you to say finally, in answer to a question put to you by Mr. Gray, in substance, that you must concede that you told him that as to property other than mining property you put a valuation upon it of approximately fifty per cent?

A. Some of it, yes; a great deal of it.

Q. Well, some classes of property as distinct from other classes?

A. Well, it will vary in localities, judge. We may have a town with a mine in it, that I know is about on its last legs, about to play out.

Q. But take farm lands and business property, for instance, such as is in Wallace, a substantial town or city, what do you do there?

A. The valuation will run from fifty to seventy-five per cent of its sale value.

Q. In other words, all property that you regarded as of a permanent or stated character you undertook to assess it at from fifty to seventy-five

per cent of what you regarded as its cash value?

A. Yes, sir.

MR. GRAY: Q. And substantially all of it at fifty per cent?

A. No; I assessed more stuff at over fifty per cent than I did under it, Mr. Gray.

ON RE-CROSS EXAMINATION:

Q. Mr. Herrick, in saying that you assessed it at from fifty to seventy-five per cent of its value, you include in that statement only this some eight million dollars of valuation?

A. Yes.

Q. The rest was either assessed under some state statute, by the State Board of Equalization, or at the full one hundred per cent?

A. Yes, or more.

I spoke of some of these towns that were about worked out, such as Wardner and Murray and parts of Mullan are in the same condition. We often find that we have assessed property at over one hundred per cent. In the time between the assessing and the tax paying the property will have dropped from a fair value to almost nothing, and that property is included in this eight million, and the stock of merchandise. Part of the merchandise is assessed at the full one hundred per cent of its invoice.

Q. Have you any way, Mr. Herrick, of segregating from this eight million dollars of valuation what was assessed for one hundred per cent and what



was not?

A. Oh no; no, I haven't. That would take a very fine segregation, to get that, and would take a great deal of work. I simply made that list from our county abstract.

Q. In assessing this property in 1918 did you adopt any uniform basis or proportion of what you considered the cash value, as a basis for the assessment? I mean, of course, of property generally?

A. Nothing that would carry a set rule.

S. C. STEWART, sworn on behalf of plaintiff, testified:

ON DIRECT EXAMINATION:

My name is S. C. Stewart; I reside at Twin Falls, and am Deputy Assessor, a position I have held since January, 1917, and held that position during the year 1918; I have lived in Twin Falls since the fall of 1911 and am generally familiar with the property in that county and its value during these years, and assisted with the assessment in the year 1918; and during the year 1918 was in the office of the assessor. My work in general was assessing outside; I assessed the city of Twin Falls, and some of the other towns, and some of the farm lands, some of the livestock, had practically all the outlying districts to assess in our county.

In the assessment made by me for the year 1918 approximately fifty per cent of the full cash value was the ratio of assessment. That was practically

our basis, on which I assessed.

Q. Did you have any instruction from or understanding with the assessor or other deputies as to the basis of assessment?

A. Yes.

The understanding was oral; the understanding was that there was practically a fixed value to be placed upon certain stock, and we would assess other properties in about the same proportion.

Q. What was that understanding or fixed price for stock, if you remember?

A. Well, in assessing livestock, for instance, we assessed sheep at \$8.00 a head.

At that time the market value, the cash market value of good grade sheep in our section of the country was \$15.00 to \$17.00.

THE COURT: Well, was that your understanding of the value?

A. Yes, sir.

That was the basis upon which I assessed that property and other property. I also assessed cattle and hogs, and in assessing I made inquiry as to the value, the information I gathered from farmers, and so forth, in assessing, and we assessed milk cows at \$40.00, and common cattle at \$30.00. It was my understanding at that time that milk cows were selling at from \$80.00 to \$100.00, and common cattle at \$60.00 to \$70.00. I also assessed some hogs in that country on the basis of \$6.00 per hundred. At that time I couldn't say that I

was familiar with the value of hogs.

ON CROSS EXAMINATION:

George W. Wilcox was the assessor of Twin Falls County in 1918; I was appointed by him as his deputy and worked under him; I couldn't say that I received written instructions as to how I should make my assessments in that county from Mr. Wilcox the assessor. There were some certain instructions written and given to the different deputies. I don't know that they bore particularly on the basis of the valuation.

No, I have not seen anything like this, and didn't get anything like that instrument you hand me, and I did not receive written instructions in that general form from the assessor of that county to govern me in making my assessment of property during the year 1918.

Mr. Wilcox, the assessor of Twin Falls County, did not tell me before he sent me out or before I started to assess property in that county, to assess any or all classes of property at any fixed percentage of its cash value, and when I assessed the city of Twin Falls I was not instructed by Mr. Wilcox, the assessor, to assess the lots and buildings or other property in the city at any fixed percentage of what I found to be the cash value of the property, and was not instructed by the assessor to assess any property assessed by me at any fixed or certain percentage of its cash value as found by me.

Q. Mr. Stewart, when you assessed the city



property in Twin Falls how did you proceed to make the assessment?

A. Well, our lot valuations in 1918 were let stand just as they had been equalized the year before. We run practically the same values on city property as we had for the year 1917; there had been no changes whatever to speak of, with very few exceptions. These valuations were placed by the assessor and we took those from the 1917 roll. When I started out I had a plat book showing the assessment value of each piece of property for the prior year and was guided by those former values, and I made changes, lowering or raising, where in my judgment I considered it necessary. Occasionally something would be called to my attention that would convince me that it was necessary to make a change to better equalize the values. If I saw a piece of property that in my judgment I thought was out of proportion, I equalized it as near as I could, according to my own judgment. It was my attempt to equalize it with other property that I was assessing, basing it on the knowledge that I had of the value of other property.

I also had the value of the improvements on the statement or plat I took with me, and make changes in that, raising or lowering the values after looking at the property, it being my purpose, in raising or lowering the assessment to equalize it with other property, as best I could.

Q. Did you raise or lower these values in the

effort to reach any percentage of the full cash value?

A. No, I couldn't say it was to arrive at any definite per cent of the actual cash value.

I did not assess any bank stock in Twin Falls county; I know how it was assessed.

Q. How was it assessed in 1918?

A. The capital stock, surplus and undivided profits assessed at full—

MR. GRAY: Assessed under a separate statute, Your Honor.

I do not know what the value of bank stock was in Twin Falls County, with reference to the assessment as made.

I assessed stocks of merchandise in 1918, in the city of Twin Falls and other towns; I assessed them on their invoice, on a basis of practically seventy per cent of invoice, and in the majority of cases in addition to that we made allowances for dead stock or shop worn goods, which, of course, would reduce that somewhat. I followed the method of taking seventy per cent of the inventory price in arriving at my valuation of the stock; and in the majority of those stocks there would then be some deductions in case a merchant could show us where he had dead stock on hand, or shop worn goods, or some thing of that kind. We made allowances in those cases, deductions where there was some special circumstances of that kind; that reduced the value of the goods, in my judgment.

I testified in regard to the market value of livestock in 1918, during the assessing season, the spring of 1918, we having our assessing done along in June, before July 1st.

As to how I got my idea of the value of these different kinds of live stock, I happened to have some sheep which I sold that spring myself. The values of sheep, cattle, hogs and livestock generally, fluctuate, from time to time.

Q. The fact that they are worth so much in the spring of 1918, doesn't indicate that they are worth that much in January of that year, or at any other time during the year, does it? It is a fluctuating value, depending upon the market conditions?

A. To quite an extent, yes. I don't know that values were any higher at that particular time than they were at other times.

Q. Well you don't know that they were any lower either, do you?

A. Well, just at that time, in that particular line of stock, as I say, I disposed of some sheep myself.

Q. Well, I am not interested alone in sheep, but in livestock generally your knowledge, aside from these sheep that you had yourself, your knowledge as to market prices is just a general understanding, isn't it—no definite knowledge of your own?

A. Not any more than just what I gathered from the people in regard to these values as I was assessing.



Q. Did you make the statutory affidavit after the assessment was completed, that you had assessed property, among other things, at its full cash value, to the best of your judgment?

A. I made that affidavit in connection with the rolls, yes, sir.

In 1918, there were five other deputy assessors besides myself that assessed property in Twin Falls county, and the assessor also actually assessed some property in the county that year. I couldn't say what proportion of the property of Twin Falls County I personally assessed. I had the bulk of the city work, and I had quite a portion of the close-in district to Twin Falls, farm lands and I had practically all the outlying districts. No, I don't think there was any other one deputy that put in the same time I did making assessments in the field; did not put in as much time as I did; I presume I assessed one-fourth of the property of Twin Falls County that was assessed by the assessor's office.

#### ON RE-DIRECT EXAMINATION:

I was chief deputy assessor in Twin Falls County that year, and as such had occasion to check over the other assessments made by the other deputies and compared them with my assessments.

Q. Did you know of the value of other property which was assessed by the other deputy assessors?

A. Well, their livestock assessments were the same as those which I had made, generally.

As to this livestock, as a basis of that assessment, we were guided by the minutes of the meeting as the assessments agreed upon by the assessors at their meeting in 1917. They are the minutes, Exhibits 1 and 2, and copies of them were in the possession of our office and of us deputies.

As to farm lands which I assessed and the ratio of the value at which they were assessed, we as near as possible assessed on the same proportion as we assessed stock and other classes of—not to exceed fifty per cent.

#### ON RE-CROSS EXAMINATION:

The assessments upon farm lands did not include the assessment on the improvements, the assessment on improvements being separate; I assessed farm lands myself immediately adjoining Twin Falls; I assessed just a small portion of the farm lands, didn't have a very large territory, probably a township or two.

No, I wouldn't say that we did as a matter of fact in Twin Falls County assess our farm lands at much less than fifty per cent,—about twenty or twenty-five per cent and we did not assess irrigated land there, with a market price, a well known value of from two to three hundred dollars an acre at forty or fifty dollars an acre.

Q. Isn't it a fact that your assessment of certain parts of your irrigated lands there was out of all proportion to the assessment of other property in that county?

A. Well, I wouldn't say that it was out of proportion with other property. No. Some of our values there in my judgment are inflated to quite an extent.

Q. I will ask in the first instance, if during the spring of 1918 particularly, there was not a very brisk demand for livestock in Twin Falls County?

A. Well, I wouldn't say that the demand was any keener in 1918 than it had been in 1917. There was an extra good demand in both of those years.

Q. And it caused the price of stock locally to increase, is that not a fact?

A. Possibly so.

I arrived at the basis on which I assessed property in Twin Falls County, I got the idea from the fact that the assessments had practically been fixed by the assessors on other classes of property, which was practically fifty per cent. By that I mean and refer to live stock that the assessors fixed the values on, and we planned to assess other property on about the same basis.

Q. That is the reason that you proceeded to make the assessment in that way? You had no other reason for doing so?

A. Well, in order to give everyone an equitable assessment in different lines of property which we assessed, we couldn't do otherwise.

Q. Well, I want to get this clear now, if I can. Just exactly what caused you,—whether you had



to make the assessment in this way,—did you have any specific instructions from your principal, the assessor, to follow any uniform percentage in assessing the property?

A. Not any more than to try and assess all lines of property on practically the same basis.

I got this idea of not assessing real estate to exceed fifty per cent, from my conception of the percentage of the assessment of livestock, yes, sir. We tried to assess all lines of property on practically the same basis.

F. C. LYNCH, sworn on behalf of plaintiff, testified as follows:

My name is F. C. Lynch. I reside at Twin Falls, Idaho, and am Deputy Auditor and Recorder, and have held that position since July, 1918, and have lived in Twin Falls during the same period.

Q. During the year 1918 did you have any acquaintance with any farm property or other property and its value, in that county?

A. Well, through being deputy recorder, and writing the instruments up, in the reception book, I came in contact daily with the market value of property, yes sir. That is, the prices at which it was being bought and sold; and I assisted in preparing the abstract for Twin Falls County for the year 1918, for the State Board. The State Board of Equalization did not make any change in the assessment in that county in the year 1918; I have a

correct copy of that abstract here, a correct copy made by me from the original and have compared it with the original.

The document was marked Plaintiff's Exhibit 3 and offered in evidence.

MR. POTTS: This is only a part of the abstract. Do you expect to offer the other part?

MR. GRAY: Oh no; that is the entire abstract.

WITNESS: That is not an exact copy.

MR. GRAY: This is the real property assessment roll. That is what I wanted to offer it for.

WITNESS: I have not the personal property abstract.

MR. GRAY: I then offer this.

WITNESS: That is only a small item compared to this one.

MR. POTTS: Well, I would like to ask the witness one question in that regard.

Q. The amount of personal property on this real property assessment roll is a very small item compared to the amount of personal property on the personal property assessment roll, isn't it?

A. Yes, sir.

Q. And this assessment roll does not show but a very small part of the assessment on personal property in Twin Falls County?

A. On personal property, yes.

MR. POTTS: As far as the real property is concerned, I think we have no objection.

DIRECT EXAMINATION (Continued)

Q. Based upon your familiarity with the prices for which real property was being bought and sold in Twin Falls County in 1918, what was the basis, what proportion of that value was represented by that assessed value?

THE COURT: In other words, it would only be a circumstance. He isn't professing to testify to the market value of the property. It is only the value as shown by the deeds and transfers as they went through his hands.

A. I would say it run between forty and sixty per cent of the actual valuation.

MR. POTTS: I move that the answer be stricken out, as too general and indefinite.

THE COURT: Yes. You mean forty to sixty per cent of the average valuation as stated in the instruments of transfer?

A. Yes, sir.

I have, Mr. Gray, at your request, prepared a list of conveyances and mortgages recorded in Twin Falls County, in the year 1918, and have upon the same tabulation gone to the assessment rolls of that county and placed opposite each description not alone the amount of the mortgage and the consideration shown, but also the assessed valuation of that tract of land for the year 1918.

MR. GRAY: I would like to have this one large exhibit marked, and then I will refer to the pages in it by pages.

Said exhibit marked Plaintiff's Exhibit No. 4.



WITNESS: I would say that the tabulation included within the pages 118 to 140 is a copy of the transcript that I made. As to how I made that, I went through all the deeds, got hold of those, and then went back to the assessment roll and checked the same property up on the assessment roll, to arrive at the assessed valuation. On this, take one page, page 125, the first columns are the description, the second the section, and the third the township, and the fourth the range, and the fifth the mortgage made upon the property, and the sixth the assessed value of the same property, and the assessed value of the improvements in the last column.

THE COURT: That is in case of mortgages and not of sales?

A. I believe there are some sales in there too. The sales or transfers were handled in practically the same manner, outside of, instead of the mortgage it was the consideration, named in the instrument of conveyance. There is also a column showing revenue stamps and the revenue stamps upon all of those conveyances were put on. They do not appear opposite each description, some of them haven't revenue stamps—the law didn't take effect until the latter part of 1917. No, I can't say that I did compile in these mortgages and in these transfers all of the transfers and mortgages that I found upon those books; I just went through them as they came for four or five deed books and mort-

gages for the year 1918, and each one that I found in there was put upon my transfer. I don't think that included all of the deed books and mortgage books for the year but so far as it did include mortgage books and deed books I put them all in; they were not picked out, I just went from page to page, and I would say that this is a copy of the one which I made.

MR. GRAY: I desire to offer those pages in evidence.

MR. POTTS: I wish to interrogate the witness in regard to the preparation of this tabulation:

Q. What period of time did you cover in preparing this tabulation?

A. Well, there was no certain period of time covered. Those instruments were filed during the year 1918, and recorded. I went back towards the first of the year and picked out three or four mortgage books and three or four deed books and went through them as they came. Yes, I think I commenced my tabulating in January, 1918. I referred in my direct examination to some of the instruments that didn't bear revenue stamps because the revenue law hadn't gone into effect, being those that were filed in the year 1918 that possibly were dated previous to that; instruments which were dated in 1917, but filed in 1918.

In selecting these books, referring to the transfers, the conveyances,—not mortgages, but deeds, from which I made my tabulation, I just ran down,

not at random, but I would run along consecutively; they were all numbered; would take a deed book in which the deeds were recorded; I did not take all of the deed books for the year 1918; I don't remember exactly, there were six or eight deed books I had in which deeds were recorded during the year 1918 and I went through nearly all of those books in getting these transfers. No, I guess I didn't take all the conveyances in nearly all of them. Probably,—I took those that were effected in the year 1918; I mean that they were sold during the year 1918, transferred. Yes, I have a number there without revenue stamps that I took and those didn't indicate sales in the year 1918.

Q. Well, what was your method of determining the others, what others you should take?

A. Well, I had no exact method. I just went through the books and took off the considerations here and there. I didn't pick out any special ones that were valued more than the others, or anything like that, but I picked them out here and there, and took some of them consecutively, not all of them.

Q. The greater part of them you didn't take consecutively?

A. No, sir.

In reference to the tabulation regarding mortgages, I took them in the same way. I did not do all this work myself, I had my wife for several nights to assist me, and another girl; I had the tabulation of the deeds at that time, when I got



her to help me, that is, the consideration, and the mortgages, and I would take the assessment roll and call off to her the assessed valuation and the value of improvements, and she would put them down opposite the consideration. This was on a preliminary tabulation, before it was typewritten. I did not check that back. I couldn't say as to who took the amount of revenue stamps on each conveyance, the deeds, and put it on the list; I don't know whether I or one of my assistants did, and I did not myself check the revenue stamps back. I prepared this tabulation, last July or August some time, at the request of the Washington Water Power Company, doing it individually, after working hours; I was compensated by the Washington Water Power Company for doing it and it was not a part of my official duties in any way. I can not tell what proportion of the deeds which were filed for record and recorded in Twin Falls County during the year 1918 were taken by me and included in this tabulation of deeds, and I can not tell what proportion of the mortgages were taken and included.

At this time counsel for the defendants objected to the reception in evidence of pages 118 to 140 of Plaintiff's Exhibit 4.

THE COURT: I think, perhaps, gentlemen, the only course to pursue at the present time would be for me to receive this offer subject to the objections. I may say to you, however, that I enter-

tain very grave doubt as to its competency and very much more doubt as to the weight it should have, even if received, under the testimony of the witness as to the manner in which it is made up. \* \* \* \* \*

I shall let it go in under the objection, and determine later whether or not it will be considered at all.

WITNESS, Mr. Lynch, withdrawn temporarily.

E. S. CRANE, sworn on behalf of plaintiff, testified as follows:

My name is E. S. Crane; I reside at Coeur d'Alene; my business is right of way agent for the Washington Water Power Co. I have been in the employ of the Washington Water Power Company about fourteen years. I did have something to do with making up the list of lands which has been shown in pages 118 to 140, inclusive, in Exhibit 4, the Twin Falls County lands. When I went to Twin Falls I employed Mr. Lynch, who was deputy auditor at that time, to assist us, expecting to take them myself. We worked part of two days and one night, and I put down all the names which I have in my writing here in my copy, Mr. Wonnacott and I; some of this is in Mr. Wonnacott's writing and some in mine, showing Mr. Lynch where to put the assessed value on. He supplied us with the books and was there helping us at that time, but we put down the considerations and omitted the lots in the sheets. We got in one or two by mis-

take, and sometimes they would be skipped, but each leaf in each book was taken over and examined. If it was agricultural land, we took it. Our instructions were to omit city property,—to take agricultural land.

These transfers and mortgages were taken from October 17, 1917, to January 1, 1919.

Q. You made a list in your handwriting and Mr. Wonnacott's at that time, did you, or two lists?

A. Yes. One of mortgages and the other of transfers and they are the original lists that I have here. After I made them I left them with Mr. Lynch to take the assessed value, and that row of figures there of Mr. Lynch's, that is under assessed value and improvements. Then I took a carbon copy, after this had been printed from the book, a carbon copy, and gave it to Mr. Lynch and instructed him to check it back, which he told me he has.

MR. GRAY: I would like to offer in evidence, the original lists made by Mr. Crane and Mr. Wonnacott.

Papers offered were marked PLAINTIFF'S EXHIBITS 5 and 6.

Plaintiff's Exhibits 5 and 6 include every transfer in Twin Falls County within that period, and every mortgage recorded, except upon town lots; it includes all agricultural property.

Plaintiff's Exhibit 7 is a carbon copy of the data in the book there, Twin Falls mortgages and



deeds, transfers. It is the one I referred to as having given to Mr. Lynch. Taking up the deeds and transfers, the first five pages are in Mr. Wonacott's handwriting, pages six to ten inclusive are in my handwriting; pages eleven to fourteen, inclusive, are in Mr. Wonacott's; page fifteen my handwriting; pages sixteen to nineteen, inclusive, in Mr. Wonacott's handwriting.

I got the consideration which is mentioned there off of the book of deeds, by starting in with October 17th and turning each leaf over and examining the records. If it was a town lot we omitted it and went on to another page. There was some there weren't any revenue stamps on, but where there were revenue stamps we placed the amount of stamps as shown on the deeds.

Taking the mortgages, they are in the following handwriting, page 1, Crane's; pages two to nine, inclusive, Wonacott's; pages 10 to 12, inclusive, Crane's; first four or five lines page 13 in Crane's and balance Wonacott's; pages fourteen and fifteen, Wonacott's; pages sixteen and seventeen, Crane's; pages eighteen, nineteen and twenty, Wonacott's.

Mr. Wonacott, Mr. Lynch and I were present together while we were doing this work.

Q. Did you correctly and accurately place on there the names, descriptions and considerations, and revenue stamps, in the transfers?

A. Not all the names, some of them. We took the description and the consideration. It was getting late and we—In the mortgages we placed the descriptions of the property and the amount of the mortgages.

#### ON CROSS EXAMINATION:

Mr. Wonacott and I wrote down the data contained in these various pages; I wrote part of it and Mr. Wonacott part of it; I had nothing to do with the part written by him and he had nothing to do with the part written by me; I had one book and he had the other, and both Mr. Wonacott and I were employees of the Washington Water Power Company at that time. As to the books I examined, some of the books are there, Mr. Potts, and some of them I don't think we put on there. I think you will see the starting was about October, there—some record of it some place.

Q. What books in the County Recorder's office did you examine to get this data from?

A. I can tell you some of them if I had the data there.

Q. Tell me some of them generally.

A. The books of deeds and the book of mortgages, but the numbers I have forgotten. I took the books of deeds in which the instruments were recorded at length, starting from the 17th of October, 1917, and then Mr. Lynch gave us each book following that, that we went through. We took one book commencing in October, 1917, and took all of

the transfers, except the city property which we omitted; and I examined each description.

Q. And you tell us that you took every conveyance in each book when you went through it, except what appeared to be a conveyance of city property?

A. Yes, with the exception where one would be a dollar and no revenue stamps, that would be all, we omitted that one.

Q. You omitted many conveyances in which the consideration did not appear otherwise than nominal, didn't you?

A. There weren't many of them,—very few.

This Plaintiff's Exhibit 6 represents the deeds, transfers, that I took. This page I have turned to is in my handwriting. It contains no names of grantor or grantee, we took no names of grantor or grantee; I took the consideration expressed in the deed and that is all I put down there on that page.

Q. In connection with any transfer?

A. Oh no, I have some transfers with the page, ---or in that other exhibit; I don't know which one. I took all of the revenue stamps, where I could find them, all that I could see.

Q. Did you make an effort to find the revenue stamps?

A. I think you will find some there some place.

Q. You will find very few there, will you not, Mr. Crane?



A. Yes, very few. There are very few down there, too.

Q. \* \* \* Are these in any other, these pages?

A. No.

Q. No order at all, just as you happened to write them out and he happened to write them out?

A. Mr. Lynch would give us a book apiece, starting from that period we asked him, and I couldn't say whether mine was the second book or the first one, I don't remember. After I had written this data down on these sheets of paper I left them with Mr. Lynch, to finish up the assessment roll.

Q. Did he have anything to do with the preparation of this data?

A. Oh, yes, he was,—well, I don't know,—he was kind of an overseer; I would ask his assistance quite often. After I had gone through and put down my figures here, description and consideration, I didn't make any further check, at any time. I caused this typewritten statement which has been identified as pages 118 to 140, of Plaintiff's Exhibit 4, to be made from this memoranda after Mr. Lynch had completed it. He didn't complete it while I was there. He sent it to me I think at Spokane. He added the figures for assessment, valuations on here and sent these two exhibits to me and then I had the typewritten exhibits made.

MR POTTS: We object to the introduction in evidence of Plaintiff's Exhibits 5 and 6, on the

grounds heretofore urged in opposition to Plaintiff's Exhibit 4, pages 118 to 140, inclusive.

THE COURT: I think I shall sustain the objection for the present.

WITNESS: I have checked those against the typewritten copy, and the typewritten copy is correct, as shown upon those exhibits.

FRED E. WONACOTT, sworn on behalf of plaintiff, testified as follows:

My name is Fred E. Wonacott; I reside at Coeur d'Alene, Idaho; I accompanied Mr. Crane to Twin Falls to make a transcript of mortgages and transfers and at that time was in the employ of the Washington Water Power Company. When I reached Twin Falls, with reference to taking off and transfers or mortgages, we went to the Auditor's office, Auditor and Recorder's office, and asked permission to see the books, the records of mortgages and deeds or transfers, between the dates of October 1, 1917, and January 1, 1919, and they furnished us the county records, the records of those books, and Mr. Crane and I,—I took one book and he took another. We both worked on separate books, and we took them from between those dates, substantially every transfer and every mortgage, except those town lots, which I believe we were instructed not to take, the town lots. I think we got everything that was included in those—that we were instructed to get, that is, all farm lands any-

way, and I think everything except the town lots. With reference to deeds, which showed only a consideration of one dollar, or a nominal consideration, and had a revenue stamp of not to exceed fifty cents, I don't think we took those because we didn't think—that is, I am pretty sure I didn't. But I took all of them where the consideration was more than a nominal consideration or the stamp was more than fifty cents. I have looked at Exhibit 6 just recently, the pages, and they are in my handwriting. They correctly show all of the transfers to which I have referred in my testimony, and were shown on those books; and I accurately transcribed that. The same is true of Exhibit 5, which contains the mortgages; I think I took everything, took all the mortgages; at least all of the mortgages of farm lands, between those dates.

#### ON CROSS EXAMINATION:

In checking this data we was there together in the office; On what I put down there I took that alone.

Q. And in your statement that you got substantially all of the conveyances, just exactly what did you mean?

A. Well, I did a lot of this work for the company, and I know in some of the counties there was deeds for—

Q. We are discussing Twin Falls County now.

A. I know, but as far as my memory is concerned, I think we got all, but I was going to say



that in some counties there was cemetery lots or something of that kind that was recorded; those instruments I didn't take. But all farm lands, and I believe everything but city lots, in Twin Falls County. That is my recollection of it, and I am positive of it. In going through a book I didn't skip anything. We just took page by page. We took everything that was in the nature of a transfer, that showed the consideration of a dollar, that is, of over a,—where it had a revenue stamp, for instance, of one dollar even, I took those, for the reason that the dollar would represent more than a \$500.00 consideration, and even if the consideration was only a dollar, I took that deed where the stamp was one dollar; but where it was only fifty cents, and then only a dollar consideration, I didn't take that, because it didn't represent anything, anything more than it might have represented a dollar consideration.

Q. That was your opinion of the matter, and for that reason you didn't take them.

A. Well, that was the fact.

Q. And you omitted a good many of those, did you?

A. Well, I omitted those in that way, and took everything else. I omitted those that had only a dollar consideration and no revenue stamps at all. I don't know whether Mr. Lynch or the auditor furnished me the books from which I took my data. We went to the Auditor's office, and I think we had ac-

cess to the books, if I mistake not. I think we could go right into the vault and get the—

Q. Do you know how many of the deed books during the period you have testified to were gone through by you?

A. I think we took them all.

Q. Well, do you know that you took them all?

A. Yes, sir, I do. I took the books which had a standard form of deed, what is known as the county form and went through those, and went through those that had a special form, where they were written up with a typewriter, we took them all, I think, in Twin Falls County, everything.

F. C. LYNCH, being recalled, testified as follows:

DIRECT EXAMINATION:

No, Mr. Gray, I did not put any of the writing upon those exhibits 5 and 6, and none of it is in my handwriting; the assessed valuations, some of them is in my wife's handwriting, and some of it, a couple of other girls I had there.

Q. Do those include the transfers and mortgages, the assessed value of the land included within which you examined and either your wife or one of the girls transcribed upon the exhibits?

A. Yes, sir. I looked all that stuff up in the assessment rolls and gave it to my assistant, and the assistant would write it down. Mr. Crane gave me this Exhibit 7 a week ago Monday or Tuesday

at Twin Falls, and I have kept it ever since. I took that and went through the different mortgage books and got the description and consideration, and checked it with the description and consideration as shown on here. I did not do this with reference to the assessed valuation; In the assessed valuation as it is shown here, I called it off from a book and the assistant wrote it down upon the paper; I have checked these others over and they are correct; mortgages and deeds both, that are included in this Exhibit 7.

On CROSS EXAMINATION:

No, I did not personally prepare those pages about which I testified this morning. I think I said that I had help at the time.

Q. All that you had to do with the preparation of these pages about which you testified this morning was having them delivered to you and checking a portion of them, as I understand it now?

A. No. I assisted Mr. Wonacott and Mr. Crane. In fact, Mr. Crane gave me the job when he came over there, of handling this.

Q. Had you forgotten about having the assistance of Mr. Wonacott and Mr. Crane, when you testified this morning?

A. I had not.

Q. The fact now is that Mr. Wonacott and Mr. Crane did all that work of preparing that data except putting in the assessed valuations, is it?

A. Yes. And the assessed valuations were put



in by my wife and two young ladies.

Q. And just what did you have to do with that?

A. Well, I had the job.

Q. Well, but you collected the money, is that it?

A. I got the money. But as far as actual work is concerned, I did not do any of it, not as far as these records are concerned. I did not do any actual work in preparing any part of those records. I didn't write down any of the figures on these documents, but I did furnish some of the information to those who wrote them down. In that connection I assisted Mr. Wonacott and Mr. Crane in several questions that came up, that they asked me about; I did not go through the deed book with them and give them any assistance in any instance.

Q. How did you assist them?

A. Well, they would come in and ask me if all the deeds were in this book, or if they were recorded in different books. I didn't get all of the deed books during the period, and I didn't furnish them all of the deed books.

Q. When it came to the addition of the assessed valuations on those lists that they had reported, did you go through the assessment rolls yourself and get those assessed valuations?

A. I did, by having the girl call off the description and hunting it up in the assessment roll and reading off the valuation and the value of the improvements. I looked up the valuation as compared

to the description of the property. I took the description of the property and found it in the assessment book and I myself looked up the assessed valuation, and gave it to someone else to write down; I did all of that work myself, I looked up all the assessed valuations.

Q. And after they were written down or after the lists were thus completed, you did not make any check-back to see whether they were accurate or correct or not, did you?

A. Not of the original list, no, sir. I did, a week ago, check back this list here, the carbon copy, checked the consideration stated in the conveyance, and the description. I did not check the assessed valuations.

MR. POTTS: Well, we object to the introduction of these exhibits on all of the grounds urged against the introduction of pages 118 to 140 inclusive of Exhibit 4, and on the further ground that they have not been sufficiently identified, or their accuracy and correctness sufficiently shown to warrant their introduction.

THE COURT: Overruled.

M. H. HAMMOND, sworn on behalf of plaintiff, testified as follows:

**DIRECT EXAMINATION:**

My name is M. M. Hammond; I reside at St. Anthony, Idaho; my business is that of a farmer; I have lived in St Anthony, in Fremont County,

twenty-seven years; In 1918 I was County Commissioner of Fremont County; I was assessor in that county in 1901 and 1902, and 1912 and 1913; I am tolerably familiar with the property, farm lands and other property in that county; I was tolerably familiar with the value of farm lands in Fremont County, in 1918, in January of that year, the second Monday of January; I was not very familiar with the value of hogs and sheep in Fremont County at that time; was tolerably familiar with the value of cattle; the market value of common cattle at that time in Fremont County was, I think, from fifty to sixty or sixty-five dollars. I was familiar in January, with the value of farm lands in most parts of the county at that time. I was county commissioner during 1918 and had occasion to examine the assessment roll and assessed value of property that year, I acted on it.

Q. What was the proportion of the value at which property was assessed in Fremont County that year?

MR. GRAY: Farm lands.

MR. POTTS: I object, on the ground that the witness is not qualified to answer, hasn't shown sufficient familiarity with values throughout the county to entitle him to answer the questions.

THE COURT: Overruled.

A. Well, I would say now about fifty per cent. on an average.

I have made a transcript of mortgages and con-



veyances and assessed values of lands in Fremont County covering a period from October, 1917, to January 1, 1919.

Document is marked PLAINTIFF'S EXHIBIT 8.

Plaintiff's Exhibit 8 is copies of deeds of record in Fremont County, Idaho, from October, 1917, to January, 1919; it included all farm lands, that is, this is a copy of all of the regular or straight deeds. I didn't hunt up those that had a special contract, scattered through different books. I included in Exhibit 8 all of those regular deeds, and showed the consideration which they purported to show and any revenue stamps thereon; there are some few that didn't show any revenue stamps, and those I left blank; this was taken page by page, and I filled in the column, "Assessed Value," getting my information off of the assessor's rolls, and copied that myself, it is all my own work. And here I show the pages that have town lots on, or deeds prior to 1917, I give the page and show what they were and omit the description and consideration.

MR. GRAY: Now, I would like to offer that in evidence.

MR. POTTS: We have the same objection to that as to the former offer.

CROSS EXAMINATION:

I took a copy of all the regular deeds, those in regular form, the county form, the printed deed books. It was all in one. It would commence at page one and run right through to the end of that

book. Of course, the special deeds, those that had contracts in or some special clause, that was copied in some other book, I didn't take those. I am quite familiar with the records of that county. It is a fact that the county has printed certain deed books, to correspond with the county form of deed and when deeds are filed for record according to that form, they are recorded in that printed deed book, and those are the ones I took. I didn't take any that came in in some other form.

Q. Did you examine those special books, the books which contained the special form of deeds?

A. I just looked through, I think, one of them. I think during that period there were two deed records that had some of this special form in. During that period there was just one of the regular county form books, just the one. It just happened to commence on page one, on October 5, 1917, and run clear through the book.

RE-DIRECT EXAMINATION:

No, sir, there were not a great many of their special form deeds. I could hardly say about how many there were, but there wasn't so very many. I didn't count them; I couldn't say just what. These two books I spoke of were not full of these other special form of deeds.

Q. Well, these special form deeds, are they put in a miscellaneous record, is that the idea?

A. Yes. Just written on a typewriter.

MR. POTTS: I don't think the witness means

that they are put in a miscellaneous record. They were put in a different form of deed book.

WITNESS: Some of them I think went into miscellaneous. Still, I may be mistaken on that, but they are in a typewritten book. Anyway, I took all in the regular form, every one.

THE COURT: The objection will be overruled.

A certain paper was marked PLAINTIFF'S EXHIBIT NO. 9.

WITNESS: Plaintiff's Exhibit No. 9 is a copy, made by me, of the mortgages in Fremont County, giving the name of the mortgagor and of the mortgagee and the assessment. That was all done by me from the various records in the office of the Recorder and the Assessor. That covers a period of time from October, 1917, to January 1, 1919. I did not take all of the mortgages. I took the mortgages in six books, commencing at number—the numbers are given here and the page of the mortgage. I took every page in those six books. I didn't take the others because I thought this would give a good average per cent, and I didn't think it was necessary to take any further.

Q. Did you make any selection between books, or when you started a book, did you take everything in it?

A. I took everything in it.

MR. GRAY: I offer that in evidence.

CROSS-EXAMINATION:

Q. What six books did you select?



A. I commenced with No. 14, and took them as they came along, fourteen, and they run along up to twenty-six. I took six altogether. I don't know whether I omitted any between those numbers. I couldn't say how many books there were from October, 1917, until January 1, 1919. I didn't examine them. I didn't go through all of them. Those that I took I took everything there was in them.

Q. Do you know what proportion the books you took bore to all the books during that period, for mortgages?

A. Well I took the main part of them. I know I asked the Auditor to give me a list of the books of mortgages, and I took them and went through. No, there weren't as many as a dozen mortgage records used during that period. Yes, I know from the list that the deputy gave me that there was only some seven, probably eight, eight or nine.

Q. Some seven or eight or nine?

A. Yes.

Q. Possibly ten or eleven?

A. No, I don't think there was that many.

Q. You didn't examine the records sufficiently so that you can tell us, did you, Mr. Hammond?

A. Well, I am satisfied there wasn't. I got six of the main records and took every instrument from those six books, of that date, from October, 1917, to January, 1919. I think when I first started I took the town lots, but after I had taken a book or two

I omitted those. I put the assessed valuations on these. There are a number here that have no assessed valuation. That is a new part of the county, where the lands have been proved up on after the previous year's assessment, and they proved up and mortgaged it. Proof hadn't been made on it for 1918, I took this off in July.

Counsel for defendants objected to the introduction of the exhibit.

THE COURT: Overruled.

C. E. ARNEY, sworn on behalf of plaintiff, testified as follows:

DIRECT EXAMINATION:

My name is C. E. Arney, residence, Spokane. I am with the Northern Pacific Railroad Company, in the agricultural department. In the year 1918 I was in the same class of work, with the title at that time of Western Immigration Industrial Agent. I was present at a meeting of the State Board of Equalization of the State of Idaho, in Boise, in 1918, and attended all the public sessions of that board.

Q. Mr. Arney did you make any memoranda of proceedings at that meeting, and statements that were made during the course of the meeting?

A. Yes, in detail after the 14th. My notes were not complete,—I think the Board sat on the 11th, but beginning with the 14th I did. The reason I happened to be in Boise at this meeting at

that time is I have attended all the meetings of the Board for five or six years. I am attached to the tax department of the Northern Pacific Railroad.

That memoranda at that meeting was made in my handwriting at the time. I have had transcribed, under my direction, a portion of the proceedings there, occurring at different times during the meeting.

Q. With reference to the reduction of any valuations by the Board, was anything said by any member of the Board, a memorandum of which you made at the time? By the Governor, a member of the Board, in the presence of the other members?

MR. POTTS: To that we object as incompetent, irrelevant and immaterial, and not binding upon us, and not binding upon the Board of Equalization.

THE COURT: You may answer.

A. Yes.

Q. State in substance what it was, and you may use any notes or memoranda in refreshing your recollection.

A. "This is a poor time to talk about a reduction in valuation," said Governor Alexander, speaking to Tax Agent Evans, who appeared before the Board. "So far as I am personally concerned, it will have no influence. If anything, I am for revision upwards; my eyes are toward Heaven rather than earth. I wish to be perfectly frank about the matter. Under the present condition, with high rates on everything, the State should



not be asked to reduce valuations." And later during Mr. Evans' argument, the Governor said: "My ideas are fixed. I would not discuss the matter of equalizing property to the extent of lowering railways." And again: "If you talk to me about lowering this year I would not consider it; I think railway property should be assessed either at present value or higher." And again: "I think it is a poor time to talk about reduction when currency is inflated and hog meat is so high—not that I eat any." During Mr. Murray's argument the Governor said: "We are not governed by the valuation of property, but by the needs of the State of Idaho." Later when talking about Field Agent Wheeler's report on the Northern Pacific Railroad, and its recommendation to reduce the assessment on the Fort Sherman and Coeur d'Alene branches, the Governor said: "I saw that report. I will not pay any attention to that. We did not send him out to decrease values, but to increase them."

At another time when Mr. Sproat was talking he, (Mr. Sproat) commented that the assessors had agreed in convention that sheep should be assessed on a sixty per cent basis. Mr. Sproat is, I believe, president of the Wool Growers' Association, or some sheep association. The Governor answered: "This board instructed them to do so."

When Mr. Kersted was speaking for the Idaho Power Company, the Governor commented: "Look how near we assessed this property last year with-

out any of these figures. That's what we assess railways—fifty per cent."

On August 22nd, when Mr. Capps was speaking for the Ashton & St. Anthony Power Company, Governor Alexander said: "We are assessing other property, Mr. Capps, at fifty per cent, and we are assessing you at about twenty cents on the dollar. In fact, all property ought to be assessed higher than that."

On the 15th of August, when Mr. Hall, of the Pacific Telephone Company, made reference to a regulation of the Interstate Commerce Commission, the Governor said: "We don't have to be bound in the State of Idaho by anything." "We never receive anything from the Interstate Commerce Commission to bind us."

Discussing the assessment on the Idaho, Washington & Northern Railway, the Governor said, on the 15th: "It ain't worth it but we got to punish them some way."

When discussing Lincoln County Land assessed at \$30.00 per acre, the Governor said: "We loan money on your land at \$50.00 per acre, and these railroad representatives come in here and shove these figures before us." That was on the 16th.

On the 16th the Attorney General said, referring to these same lands: "And your lands there are selling at \$200.00 per acre." The Governor said: "And any of it is worth \$100.00 an acre. You

ought to have your land raised about forty per cent."

On the 16th again, the Governor talking: "The State Land Board never refused a loan on forty acres at \$2000.00 to \$2400.00. Your land has cheap water and no interest on deferred payments for water." The assessor, Shad, of Blaine County, said: "At our meeting the Governor agreed that we overlook much personal property and machinery in our assessment this year, owing to the shortage of farm labor." This referred to the assessors' meeting, which was under discussion at the time.

When they were discussing the Utah Power & Light Company, on the 17th, the Auditor and the Governor referred to a tentative agreement made last year not to make any big raises, and the Governor said: "I made that agreement as M. Alexander, not as Governor."

When the Blaine County assessment was being discussed, attention was called to exemptions. Auditor Van Dusen said, on the 17th: "It was agreed by all assessors and this Board last January that household goods and jewelry should be exempt." The Ada County Assessor, Mr. Kincaid, said, "When we find a man with \$400 or \$500 household goods we do not assess him; when it is \$1200 to \$1500 we do."

The Auditor said: "That was our gentleman's agreement of last January."



The Ada County Assessor said: "They are all to be exempt. We had better wire the Blaine County assessor and see that he does as we agreed." This was after discussion over the Blaine County Assessor not having kept the agreement.

When Latah County was being discussed, the Governor said: "Shirts worth \$3.50 a dozen last year are \$11.55 now and still merchandise is only increased ten per cent in Latah County. Much merchandise has increased three hundred per cent in the stores."

On the 19th the Governor said to Mr. Knox, chairman of the Board of County Commissioners of Gem County: "Do you not think the assessment on dry-farm land at \$13.00 is nearer thirty-three and a third of the actual value than fifty per cent? Twenty-nine thousand acres irrigated land—fine fruit land, at \$41.38 per acre; that land is worth \$150.00 per acre."

That was referring to the irrigated land in Gem County, around Emmett.

When Jess Hawley was speaking for the Pullman Company, Governor Alexander said: "The very fact that we are an equalization board takes us out of the scope of the law." This was on the 19th. Mr. Hawley replied: "Yes, but you must act within the law." After Jess Hawley had given some quotations, Governor Alexander said: "That's made for the Attorney General, not for me."

On the 19th, speaking of Cassia County, the

Treasurer, Mr. Eagleson said, that it was only assessed at about forty per cent of its value. The Governor then said: "Land in Minidoka and Lincoln Counties should be raised thirty per cent." And the Governor moved to increase Gooding County land ten per cent, saying, "That would be forty per cent."

On the 23rd, to Colonel Heigho, representing the Pacific & Idaho Northern Railway, the Governor said: "We have got to get taxes out of someone and if we can't get it from you we should get it from the Oregon Short Line. We are here to devise some way to run a state government and not levy a tax too high on the poor dry-farmer."

On the 24th, when the subject of the assessment of the Milwaukee Power Company was under discussion, the Auditor, Mr. Van Dusen, said: "If we should assess them at \$60,000 the Court might say we had exceeded the percentage at which we assess other property."

To which Attorney General Walters replied: "As long as we use our judgment, we are a Court unto ourselves. Unless the court was convinced that there was fraud that would have nothing to do, although we might assess some at a hundred per cent and some at five per cent."

When these statements were made, it was in the regular meeting of the Board with the Board members present.

Q. Was exception taken to any of those state-

ments by any member of the Board?

A. No, only as I have read, colloquies, as the last, between Van Dusen and Walters.

MR. POTTS: We move that all of the testimony of this witness with reference to statements made by the Governor and other persons appearing before the Board of Equalization or present at those times, be stricken, on the ground that it is irrelevant and immaterial and incompetent and not binding on any of the defendants.

THE COURT: I think I shall let it stand. The objection is overruled.

CROSS EXAMINATION:

Q. Mr. Arney, did you attempt to take notes of everything that happened before the meeting about which you have testified?

A. Beginning on the 14th, yes.

Q. Did you make verbatim reports of every statement that was made there?

A. Everything that I have read, beginning with Mr. Sproat's testimony. The preceding ones I have not the original notes of.

Q. That is not the question. The question is, while you were there in attendance at a session of the board, did you take down everything that was said?

A. No, sir—only such things as I thought bore on the peculiarity of the mental calibre of the Board.

Q. And particularly of Governor Alexander?



A. No, that is not correct.

I was there as a representative of the Northern Pacific Railroad Company, expecting to contest our taxes, and I was interested in the assessment of the Northern Pacific Railroad Company by the State Board of Equalization, at that meeting, and I took down and made notes of those things which I thought I might afterwards be able to use in contesting that assessment, such as I thought would be germane to a legal contest of our taxes and I took down nothing else, made notes of nothing else. I did make a great many other notes; I made notes of valuations fixed by them.

Q. But your notes all went to the matter of getting available data for your use in contesting the Northern Pacific assessment?

A. Yes, and this is but an epitome, a very small part of the notes that I took.

Q. Is that a verbatim report so far as it goes, and do you claim that you took down word for word what Governor Alexander said in that connection?

A. Everything I read after the beginning of Mr. Sproat's—I think I can clear this other, by referring to my original package. Here it is.

Q. Do you claim that this first paragraph is word for word what Governor Alexander said?

A. No, but after this I do; beginning with Mr. Sproat's testimony, I do, and you will find marginal notations of my notes as I took them here.

Down to a point of Mr. Sproat's, it is substance, Mr. Potts. Beyond that it is verbatim. What I have testified to before that part reading "At another time, when Mr. Sproat was talking"—that is merely the substance of what I heard; I did not take it down at that time, no, sir, reduced it afterwards.

Commencing with this part referring to a time when Mr. Sproat was talking, I did at that time, while the Board was in session, and while these remarks were being made, take this down verbatim, as I have testified to it here. I did not take it in shorthand. I wrote it in longhand, abbreviated partly.

Q. And you wish us to understand that you were able in longhand and by abbreviations to take down everything that Governor Alexander said there while he was speaking on these different subjects?

A. Such as I have copies there, yes, sir.

Q. You sat there in the board room and when something was said that particularly struck your attention, that you thought would be a benefit to you, you wrote it down?

A. Yes.

Q. And that was but a small part of what transpired there was it not?

A. Oh, there was a great deal of language that I didn't get.

Q. And a great deal of it that you didn't want, wasn't there?

A. A great deal.

Q. Now, in the course of these statements and in the course of those meetings which you attended, at which you heard these statements, you heard Governor Alexander make other statements to the effect that corporate property, the property of public utilities and railroads was assessed at as low as from twenty to thirty per cent on the dollar, didn't you?

A. No, sir.

Q. And he insisted that corporate property or the property of public utilities and railroads was assessed much less than it ought to be, didn't he?

A. No, I don't think he did. I don't think he made any such statement. In one place he referred to, that he would vote—this was right at the beginning of the meeting,—Mr. Evans was the first man to speak, Mr. Evans of the Short Line, and before he had spoken three minutes he made this first statement substantially as I have read it to you, that if he should be a party to making any change in the 1917 assessment of railroads, it would be upward and not downward.

No, he did not contend that the railroads were assessed too low, not generally. I didn't hear any such statement made by him except as I recorded it in this first statement. I think I will modify that statement as to one particular. I think he



did, in answer to an argument of Mr. Marr, of the Great Northern, perhaps, make some reference to railroads being assessed too low.

Q. When the Governor made this statement about which you have testified, "that is what we assess railways, fifty per cent," he contended, did he not, that railroads were assessed too low?

A. Yes, I think it is susceptible to that inference. I don't think he did, in addition to what I took down, make that statement or contention, that railroad property was assessed too low. I think if he had, Mr. Potts, I would have recorded it.

MR. GRAY: I would like to offer at this time a copy of the proceedings of the State Board of Equalization for 1918.

The document was thereupon marked PLAINTIFF'S EXHIBIT NO. 10.

HARVEY J. KELLEY, sworn on behalf of plaintiff, testified as follows:

DIRECT EXAMINATION:

My name is Harvey J. Kelley. I am secretary of District No. 1 of the Washington State Safety Board, with offices at Spokane. In 1918 I was residing at Harrison, Idaho, and in that year I was a deputy assessor for Kootenai County. As I recall it, I had for assessment townships 47, 48

would not want to say positively that I did not have further conversations with him on the same subject or any similar subject, because I made frequent trips in here and discussed the work with Mr. Wonacott, and it is quite probable that we discussed those things again, and I would not want to say that we did not discuss it or that we did. I don't recall that as a specific conversation. That may be several conversations. I recall having talked with him along that line, but whether or not it was one conversation or whether I talked with him at different times, it has been so long ago and I attached so little importance to it since that I would be unable to say positively. I don't recall any specific conversation of that kind as to date and place, etc.

Q. You don't recall the incident of any specific conversation of that kind, do you?

A. Yes, I do, in this way—

Q. Do you recall the incident of more than one specific conversation of that kind?

A. No, I do not.

Q. As a matter of fact, you got some such impression from general conversation, didn't you?

A. Well, if you want the thing that remains in my memory, the thing that brings the one point to my memory the clearest, I will give it to you.

Q. Well, isn't it a fact, Mr. Kelley, that the only thing that was ever said about fifty per cent was with reference to agricultural lands?

A. That is a point that I am uncertain on. I think not, however.

We had written instructions from Mr. Wonacott both years as to how we should make our assessments.

A certain paper was thereupon marked Defendant's Exhibit 2.

To the best of my memory, Defendant's Exhibit No. 2 is our 1918 instructions. According to the instructions we were instructed to assess all property at its full cash value. I considered that they were my instructions from my superior, with qualifications. When I commenced work under these instructions I followed them to the best of my ability, with the qualifications. I went up on the Coeur d' Alene River and assessed a lot of that bottom land, and a lot of burnt-over, cut-over land, and timber lands. In the spring of 1918 the Coeur d'Alene River lands had been flooded. I assessed the Coeur d'Alene River lands just as closely as I could to fifty per cent of what I considered their cash value, knowing conditions as I did, knowing the country. You misunderstood me if you got the impression that I told you and Mr. Wernette in your offices day before yesterday that I assessed those lands as near as I could at their real value. I did say at that time that a lot of that land had no value practically at all, couldn't be sold, and that some of it I assessed for more than it could be sold for, for the reason that I considered Coeur d'Alene



Valley lands as "white elephants", so to speak, and it had gotten into a position that people were trading it for timber claims that somebody else was anxious to get rid of, or trade it for anything; but for the purpose of assessment it is necessary to get at some basis of valuation to be applied as a whole, because there were improvements there and money invested, and the setting of a valuation on them was a matter of my opinion to a large extent.

Q. Is it not a fact that on a great many of those lands you assessed them for more than they would sell for?

A. Well, to go out and get a cash sale, I have my doubts if you could sell any of that land up there to people knowing conditions?

Q. For its assessed value? A. I think the fact that there are so many delinquent certificates in that valley unpurchased at the present date will bear witness to the fact that it won't pay its taxes. That was a large acreage, but it was a small part of my territory. I assessed approximately a dozen stocks of goods, I would say. In assessing these stocks of goods I ranged from sixty to seventy-five per cent, depending upon the kind of stock, whether it was new or shopworn, and its location, to a large extent, and the amount of business that was being done, that is, I assessed it at sixty to seventy-five per cent of the inventory as it was given to me by the merchants. In my judgment I did not think that from sixty to seventy-five per cent of the in-

ventory price of the stock was its fair cash value. I was carrying out my instructions to assess it at sixty to seventy-five per cent of its full cash value, and in making an assessment my effort was to get at its actual cash value, which, as I said before, I got at only by the inventory furnished me by the merchant. If correct, I considered that the inventory was its actual cash value. I have never been in the mercantile business. At the time of making assessments I had no knowledge of my own as to how the real actual value of a stock of merchandise compared with the inventory price. I took several of the inventories to a man who had been in the business and asked him about them. I did not know that seventy per cent or sixty-five per cent of an inventory of a stock of goods represented its fair cash value; I never approached it with that idea in mind.

I assessed some sawlogs. I was given a list of basic valuations for sawlogs, lumber and timber, which I followed. But may I qualify that statement that I assessed sawlogs. The county had a timber man both years, as I recall it, who went out early in the year and assessed the logs generally throughout the district, and I assessed merely such bunches as were missed by him, or additional logs that had been put in, something of that sort. I reported in several bunches of logs. I do not believe I assessed any white pine logs; I assessed yel-

low pine and mixed, on the basis contained in my written instructions, \$6.00 per thousand.

I believe I assessed no lumber. I think to the best of my memory the man who was sent out by the county to assess the logs right after the first of the year did the assessing of lumber. I have had some experience in logging, and knew the price of saw logs in 1918. I couldn't state it positively now, but I knew at that time; I remember that it was at a figure greater than the assessment, but I don't remember just what the figure was, that is, the market price where logs were delivered to the water.

The cattle in my territory were generally a poor grade of cattle, and almost without exception I assessed them under the heading of common cattle. In assessing them I followed the instruction for common cattle. I can't recall just what it was—\$35.00 a head, I think. (Examining paper) Thirty-five. If it was range cattle being used for dairy purposes I gave them the classification of common cattle, at thirty-five. If they were range stock not being used for dairy purposes I often lumped the bunch according to the condition they were in. In the winter and spring of 1918 \$35.00 was a fairly reasonable price for range cattle. For the ordinary run of cattle, except milch cows, \$35.00 was a reasonable assessment, although of course they would bring more than that on the market. A lot of them were range cattle that were not in condi-



tion to market. As a general rule, after going through the winter up there on the Coeur d'Alene, cattle were not as a rule marketable. I would hardly say that they would have no market value; they have a market value, but you could not put them up as beef cattle or sell them as such. They have a market value, because most butchers are feeders, and they will take them and feed them up.

Offhand I should say that I assessed about eighteen or twenty townships in Kootenai County in 1918, at thirty-six square miles to the township. I assessed the town of Harrison, and assessed the land up the Coeur d'Alene River as far as Lane; I went above the town of Lane, I believe, half way between Lane and Rose Lake. I assessed some land over around Worley; I assessed that entire territory as far as the township line of forty-eight four, I believe. In the Worley country in 1918 a great deal of the land had been patented and sold, so that I would say considerably over half, possibly seventy-five per cent of it, was assessable. Maybe I am mistaken on that, but that is my impression.

RE-DIRECT EXAMINATION:

I consider that land over around Worley as probably some of the best farming land in this part of the country, wheat land.

MR. GRAY: I desire to offer at this time two copies of a proof of publication, one by the Evening Capital News, and the other by the Lewiston Morning Tribune, of an advertisement of the sale of

\$100,000.00 of the State of Idaho Highway Bonds, inserted by the State Treasurer. It is the same advertisement in two different papers.

MR. POTTS: The defendants will admit that these two notices were published on the dates stated in the proof of publication, by John W. Eagleson, State Treasurer, pursuant to an agreement to that effect. We object to their introduction in evidence, on the ground that they are irrelevant and immaterial, and as far as the purported purpose of the introduction of the two exhibits, namely, a statement of the assessed valuation and the real value of property in Idaho, purported to have been made by the State Treasurer, that there is nothing to show that those figures are correct, or that the State Treasurer had any knowledge on which to base the figures as to the real value of property in Idaho, and that the figures are used in connection with an advertisement for the sale of State bonds, and are not shown to be accurate or reliable, and merely the expression of his opinion.

MR. GRAY: He is a member of the State Board of Equalization.

MR. POTTS: May I say that he is not acting in that capacity in that connection.

MR. GRAY: Oh, no, but he is a member of that Board, and he must have considerable information as to the real value and the assessed valuation, and the relation between the two, of property in Idaho, as a member of that Board, and as State

Treasurer of this State he inserts an advertisement stating what the real value is and what the assessed value is, and it simply tends to show that there was information, in carrying out this same line, where Mr. Eagleson called attention to the fact that property in some parts was only assessed at forty per cent.

MR. POTTS: Just one additional objection, or two, in fact. The first, that it doesn't show or purport to show that the real value as stated by him comprises only lands subject to taxation and assessment, or property subject to taxation or assessment, and it is a well-known fact that a vast amount of the property in Idaho is not subject to assessment and taxation. And of course, in boosting the sale of bonds, it is very probable that a man would state the value of all the property in the State in his opinion, including the vast quantity of property in the State, which is not subject to assessment. And furthermore, at least only one of the exhibits is of a date which is material in this inquiry, the one in 1919.

MR. GRAY: I thought they were both the same, Mr. Potts. I understood they were the same advertisement.

MR. POTTS: They were published at a different time, but possibly they are the same advertisement.

MR. GRAY: Late in 1918.



THE COURT: About the same time,—in December, 1918, both of them.

MR. POTTS: They appear to be published at different times.

THE COURT: No; the proof of publication seems to be December, 1918.

MR. POTTS: It must be apparent, Your Honor, that the mere statement of a real value of so many dollars doesn't mean anything, and hasn't any real value as evidence, because certainly if the party making it wished to state the real value he would include all the property in Idaho, whether it was subject to assessment or not. In other words, it gives no comparison for the purposes of this case.

MR. GRAY: He just takes, if Your Honor please, as it is shown here, that it is assessed at about forty per cent.

MR. POTTS: Oh no, he doesn't. It isn't susceptible of any such inference.

THE COURT: I think I shall sustain the objection.

Said copies of proof of publication were thereupon marked for identification as PLAINTIFF'S EXHIBITS 10½ and 11.

E. S. CRANE, recalled as a witness for plaintiff, testified as follows:

DIRECT EXAMINATION:

I have had transcribed into Exhibit 4 the schedules of mortgages and conveyances which have been

testified to by Mr. Hammond of Fremont County, and have checked them over with the original exhibits which have been introduced, and they are accurately shown in Exhibit 4.

Q. Have you transcribed in any of the other counties than those that have heretofore been referred to, the mortgages and conveyances, or other data, with reference to lands?

A. Yes, sir.

I have made a list of the lands upon which the State of Idaho has loaned money in Kootenai County and upon which the Federal Farm Loan Bank has loaned money; also in Bonner County, state and Federal Farm Bank loans; and in Benewah County state loans and federal loans; Minidoka County, mortgages and transfers, by Mr. Wonacott and myself, re-checked by myself. The rest were made by Mr. Wonacott. In Minidoka County I took the real estate transfers, that is deeds and mortgages, of farm lands from the 17th of October, 1917, through the whole of the year of 1918. I took all conveyances of farm lands during that period, and showed that in appropriate columns for Minidoka County, and showed the assessed valuation of those conveyances. Mr. Wonacott and I took all of them off, and I have checked them back, and they are correctly shown in Exhibit 4, I took the mortgages for the same period as the transfers, and they are all shown in Exhibit 4. In Minidoka County I have 312 mortgages, for a total amount of

\$845,190.62, with an assessed valuation of the lands and improvements so mortgaged of \$554,595.50. There were 127 transfers, with an expressed consideration of \$1,250,462.16, and a total assessed valuation of land and improvements of \$561,233.01.

On my tabulation of State and Federal Farm Bank loans in the counties of Kootenai, Benewah and Bonner, procured from the records and correctly transcribed in Exhibit 4, with reference to state loans, I show the name of the owner and the description of the lands, the appraised value by the owner, the appraised value by the State, which I got from the State Land Department in Boise, and the assessed value I got from the County of Kootenai, and the amount of the loan, which I checked both in the State Land Department and upon the records of the county. In Kootenai County I took every state loan there was, every one that appears on the record over here, from a time prior to the 17th of October, 1917, throughout the year of 1918. I find on there six loans, which is all that there were during that period, that were outstanding prior to the 1st of January, 1919. I am referring to loans made during that period. The total amount of the State loans in Kootenai County is \$9,500.00, with a total amount of owners' valuation of \$42,126.00, and a total State appraiser's valuation of \$42,126.00. At Boise that is O. K'd on some of these; where the owner's



valuation is all, it will be O. K'd over here by the appraiser, and if the appraiser disagrees with the owner, it is changed in the appraiser's report. The total assessed value of that land and those improvements for the year 1918 is \$7,405.00.

I have taken the Federal Farm loans in Kootenai County from October, 1917, through the whole year of 1918,—and that is true in each instance, unless I otherwise state,—and in the same manner I have tabulated it in Exhibit 4, and so I have done in all other instances in the tabulation here. There were 213 Federal Bank loans, amounting to \$338,940.00; assessed value of land and improvements, \$251,454.00.

In the same way I have taken the State loans in Benewah County, with an owner's valuation of \$50,970.00; the appraiser's value, O. K'd; amount loaned \$26,500.00; amount assessed, \$16,435.00.

I took the Federal Farm loans in Benewah County, of which there were twenty-seven in number, amounting to \$35,900.00, with an assessed value of \$29,330.00.

In Bonner County there were 143 Federal Bank loans, \$247,765.00; assessed value, land and improvements, \$194,352.40. There were seven state loans in Bonner County, \$10,350.00; owners' valuation, land and improvements, \$42,215.00; State appraiser's valuation, land and improvements, \$26,040.00; total assessed value of land and improvements, \$11,915.00. That is all that I took of those.

During that period in each instance I took all of the various loans.

#### CROSS-EXAMINATION:

I found the number of Federal loans in Kootenai County in the records, and I myself made an examination throughout the records for that purpose. I looked over each mortgage. I think there is a separate index for the Federal loans. I have forgotten whether it is the State loans or the Federal. I think they must have three different forms over there. They have two. But I had the assistance there of a clerk, and he furnished me with every loan that was made over there. I depended on what he furnished me. I asked him to furnish me the loans, and I took what he gave me; I took all the books he gave me. I think they have a regular form there, a printed form, in the book, on those Federal loans. I examined it, but it has been six or eight months ago. I found 213 loans in Kootenai County. I found the appraisements by the State appraisers at Boise, in the Land Department. I myself examined each one of them. I found the valuations placed on the lands by the owners at Boise, and I myself examined each application that they sent in. I had the assessed value before I went down there, and then filled in the paper there, and I got that assessed valuation myself. In each instance about which I have testified, as to the various figures I have given, I got all those items myself.

## RE-DIRECT EXAMINATION:

I employed the secretary of the Spokane Review, in the library, to prepare pages one to four in Exhibit 4. I looked it over and checked it as well as I could against the papers. Page one I think is Union Stock Yards, Spokane, cattle, hogs. No. 2, No. 3, hogs, Chicago stock yards. No. 4, cattle, Chicago stock yards, taken for the year from January 1st to January 31st, 1918.

MR. POST: He said January 31st. He means December 31st.

MR. GRAY: No—just for one month.

WITNESS: Those are the quotations that appear in the Morning Review, of Spokane, and have been day by day placed on those sheets.

MR. GRAY: I desire to offer those in evidence. Market reports are not admissible without proof of the newspaper owner or manager, showing the method of taking them and showing that they are fairly taken. I understand counsel to agree that I need not call the Spokane Review's representative as to the manner in which they are taken.

MR. POTTS: That is what we agreed to. We object to the admission of them, however, on the ground that they are immaterial and irrelevant. They do not show values in Idaho, nor do they show values on the different kinds of stock subject to assessment. They are merely market value for such animals as are fit for market and are placed on the market at Spokane and at Chicago.



the deeds. Pages 60 to 62 is Kootenai County banks. Pages 64 to 67, Kootenai County mortgages; pages 75, Kootenai County transfers; pages 76 to 89, Kootenai County mortgages, excepting the Federal Farm Loan mortgages, and those were excepted in some of those others, the Federal Farm Loan mortgages and the State, which we classed separately. Pages 90 to 102, Kootenai County transfers. Page 117, Minidoka County banks. And then I assisted Mr. Crane in other counties, for instance, in Minidoka county, on mortgages and transfers. He has testified that he checked those.

With reference to those counties in which I have referred to state loans, I also secured from the State Land Department at Boise the appraised value. I followed the same course that Mr. Crane did; I went to the State House first with my work, and I obtained the application of the party making application for the loan, and in that application is shown the appraised value by the State appraiser, the owner's value, that is, the owner's appraisal of it, and the amount of the loan, and description of the land; and I took those down in the different counties that I took, and then I went to the county in which the loan was made or the land was located, and from that record I took myself the assessed value of those lands.

Now with reference to these banks: Kootenai County banks, pages 60 to 62, there is on each of those sheets a description of certain land; that

is land that is owned by the bank, a banking house generally, and additional land, all the land that the bank owns, practically, and the improvements thereon. The book value of the land, shown in one column, is the value put upon the property by the bank in making its report to the assessors; they carry it on their books at those figures; that is the amount that the bank carries those properties at on their own books. I also show the assessed value of the land and the improvements, and also the assessed value of the furniture and fixtures, which is the furniture and fixtures of the bank, and also the book value, where it is shown. Sometimes the banks include it all in one item, that is, include it in this item here. That will be the bank's value of all their property. It will sometimes be included all in one item, but where it is segregated I have it segregated here too. And it shows the assessed value. Then this is the total of this bank here—the First Exchange National Bank of Coeur d'Alene—the total value of all property is \$48,138.06, as carried on their books. The total assessed value—that includes also the improvements on the lands,—the total of the assessed value on that is \$14,988.00. I put the book value of the furniture and fixtures at \$8,098.27, and the assessed value of those furniture and fixtures at \$4,000.00. And that is the system that is carried right through in each case. These figures here, I don't know whether you have any use for them or

not; that is really the assessment of the bank stock. All this is assessed separately from the bank—the furniture and fixtures and the real estate are assessed by the assessors separate from the bank stock. The bank stock is assessed separately, and this shows the assessment of the bank stock, and I deduct the assessment of the other features from the assessment of the stock.

THE COURT: Do the county officers deduct the assessed value of the real estate from the—

A. No, sir—the book value. That is carried on the books of the bank. It is deducted from the capital stock of the bank, and then the balance is assessed to capital stock.

(Continuing) The surplus and undivided profits are added to the capital stock first, and then the deduction is made of the book value of the bank's real estate, improvements, and furniture and fixtures.

THE COURT: That is, if a bank had a capital stock of a hundred thousand dollars and put a book value of one hundred thousand dollars upon their real estate, they wouldn't pay any taxes upon the capital stock?

A. No. We have one of the banks in this county that doesn't pay any tax.

Q. On its stock?

A. On its capital stock, yes, sir. They have more real estate than—

(Continuing) Without going into each of these



several sheets, in each case I have followed the same methods that I have described with reference to those banks in Kootenai County.

MR. GRAY: I desire to offer those in evidence. There are, for the assistance of the court, in this exhibit, compilations of the total amount of the mortgages, for instance, in a county, and the assessed value thereof.

(Witness): In the year 1918 I was assessor of Kootenai County, and was assessor of Kootenai County for two terms, from 1915 to 1918 inclusive. I attended the meetings of the assessors held at Boise in January, 1917, and in December, 1917, copies of the minutes of which have been marked Exhibits 1 and 2. No, I don't think I was at the first meeting either, but I got a copy of that, of course. I was not present in January, 1917, but I was present in December, 1917. And I had in my possession and in my office copies of each of those proceedings. I was present when the assessors at that meeting passed their several resolutions with reference to the assessment of property in the state. During the period of assessment in 1918, for that year, as closely as I could I used those minutes and acted upon the agreements and resolutions there made. There were members of the State Board of Equalization present at the meeting I attended; Governor Alexander was there, and he addressed the assessors at that meeting, in December, 1917, and those minutes there I think show his address

there. I think all the State Board of Equalization were there; that is, they were called in to the meeting anyway.

In the year 1918 I was familiar with the value of property generally in Kootenai County. In Kootenai County, in the year 1918, in making the assessment I tried to arrive at a fifty per cent basis on all property and assess it at that rate. Prior to that time there had been a great deal of criticism about the valuations placed on the property in Kootenai County by me, and I was considered a high valuation assessor, and I tried as near as I could to conform to the arrangements made at this meeting in 1917, and I made up my mind, from the figures that were placed on the livestock and other property that was considered at this meeting, that a fifty per cent basis was what the entire Board and also the assessors were attempting to put through, at this meeting; I refer to the State Board of Equalization.

MR. POTTS: I think, if Your Honor please, that the statement of the witness that he made up his mind to some effect is very incompetent testimony. He might have made up his mind to something without any basis for it.

THE COURT: Yes. That part will be stricken out.

WITNESS: On page 11 of these minutes, it was moved and seconded that the valuation for 1917 on

cattle be adopted for 1918. That 1917 assessment was \$30.00 a head for all cattle two years old and over, except milch cows, and it was agreed on \$40.00 a head for milch cows. It says here that hogs were six cents a pound, but I think really the agreement was six and a half cents for all hogs that was grown hogs; that was at the weight price. The Governor in his address to the assessors thought that sheep would stand raising. Sheep in 1917 had been assessed at \$6.00 a head, and in 1918 he recommended that they be raised \$2.00, and the assessors adopted that figure, \$8.00 a head. And this price of \$12.00 a head on fine stock was left to the judgment of the assessors. The matter of assessment of furniture and fixtures was next discussed, and decided to assess on the same basis as other property; and also tractors and threshing machines be assessed as machinery. All these things were either agreed to be assessed on the same basis as 1917, or with the additions that was recommended by the Governor, and all those figures there are really on a basis of fifty per cent of the actual value. I knew or had occasion to make inquiry and ascertain the market value of hogs in 1918, at the assessment time, and it was something over \$15.00 a hundred, live weight. It was upon those resolutions and those facts that I issued those instructions and made that assessment. In the written instructions that were given to my deputies, the



law has always said that the assessors should assess property at full cash value; but this has never been done, and although those printed instructions, or those written instructions had told them to assess—in the commencement of it it said to assess property at full cash value—yet in the figures that was given afterwards, following out the suggestions of the State Board and the meeting of the assessors, the figures that was placed in those instructions were on a basis of fifty per cent; that was my judgment at that time.

Q. Mr. Wonacott, I will ask you if at any time you procured from the Bureau of Crop Statistics in Blackfoot, Idaho, a copy of the bulletin which was issued by that Bureau, of the United States Department of Agriculture?

A. Yes, sir.

Q. Is that the exhibit which you hold in your hands?

A. Yes, sir; but I got this in Boise, from Mr. Julius Jacobsen; he gave me this.

Q. Who is he?

A. He is the United States officer there, and he compiles these records.

Q. An officer of the department?

A. Yes, sir.

Said document was thereupon marked PLAIN-TIFF'S EXHIBIT NO. 12.

MR. GRAY: January 10, 1919, is the date. I would like to offer that in evidence.

MR POTTS: This proposed exhibit seems to be incompetent, irrelevant, and immaterial, and we object to it on all those grounds, and it is not properly identified or shown to be correct or accurate, or certified by any public official.

MR. GRAY: It is a regular bulletin, and it is issued by one of the departments of the United States.

MR. POTTS: It is not identified or certified as being correct or accurate.

THE COURT: The objection is sustained.

MR. GRAY: I would like to offer at this time, if Your Honor please, a copy of the report of the Department of Farm Markets of the State of Idaho. That is not certified. I sent for one, but it has not arrived, Mr. Potts. It is the regular report issued by that department.

MR. POTTS: We object to it as incompetent, irrelevant, and immaterial.

MR. GRAY: You don't object to the fact that it is not a certified copy? I will have that here, I imagine, in time, but—I would be glad to have you examine it.

MR. POTTS: I don't see in what respect it would be material in this case.

MR. GRAY: Well, I am perfectly willing to say to you the reason. The assessors of this state by law are required to report each year to the Director of the Farm Markets the production of the various grains and hay, etc., in the county, and that is com-

pared by him and put in his official report, required to be done by law. It bears a very intimate relation to the total assessed value of the agricultural property in the state.

MR. POTTS: We object to it as incompetent and immaterial.

MR. GRAY: I will ask leave at some time before the case is finally submitted to Your Honor, to substitute a certified copy.

CROSS-EXAMINATION:

I think I was known as a high assessor prior to 1918; prior to that time I had tried to substantially comply with the law requiring property to be assessed at its full cash value. I think in fact there is quite a reduction in the assessment of property in Kootenai County for 1918 from 1917. In 1918 I did not follow the same basis for assessment of property in Kootenai County generally that I had followed in 1917. In 1918 I issued written instructions to my various field deputies to guide them in the assessment of property. I don't know whether Defendant's Exhibit 2 is a copy of those written instructions or not. When you read it before I thought it referred to cattle at \$35.00 a head, and I know the rate was \$30.00 a head, in the instructions. It is pretty near a copy, but I don't know whether this is the 1917 or the 1918 statement or instructions. You will notice here that some of these figures have changed here,—cattle, milch cows, \$40.00 a head. I am not certain whether



that is a copy or not. Forty dollars a head is the proper figure for milch cows; that is what we assessed them for in 1918. In 1917 I assessed them at \$35.00. So I raised the valuation on milch cows in 1918, for the reason that the State Board raised my valuation themselves in 1917. They increased milch cows to conform to the balance of the State, and in 1918 the figures fixed by the assessors was \$40.00 a head, and consequently I put the figure at \$40.00 a head. I think cattle was the same price in 1918 as in 1917, \$30.00 a head. I think the city property here in Coeur d'Alene was reduced quite materially in 1918; that is my recollection of it. I don't remember whether there was much reduction in other property; I don't think there was. I don't remember whether there was any reduction in other property as a class in 1918? I don't think there was any substantial reason for reducing the assessed valuation of Coeur d'Alene City property in 1918, on account of depressed conditions, depressed valuation in property.

Q. Is it not a fact that on the second Monday of January, 1918, and for months prior to that and succeeding that, that there was practically no sale for property in this city?

A. I don't know about that. I don't remember just about the sales, whether there was very many sales made or not. I do not remember that there were no sales made or that property couldn't be sold.

I think in 1918 they had got practically over the real low prices. It is not a fact that the reason for the reduction of valuations of Coeur d'Alene property in 1918 was because it had very materially decreased in actual value. It had got to the bottom just as far as it had to go, and it was really better then, in January, 1918, than it had been for some time.

Q. Then aside from the decrease in property in this city, you substantially complied with the law in the assessment of other property in the county in 1918, did you?

A. I assessed it at about fifty per cent.

Q. Will you kindly explain to us how it is that if you did substantially comply with the law prior to 1918 and assessed all property except property in this city without reduction in that year, that you say now that you assessed at fifty per cent in 1918?

A. Well, I did the same as a great many other assessors did all the time in this state. While the law has always been that property should be assessed at its full cash value, yet the law has never been complied with, and there was a great deal of complaint about my assessment, especially of Coeur d'Alene property, prior to 1917. Everybody had said that I had over-assessed them, and hadn't assessed property as low as I had in other sections, and that is the reason that I gave them the reduction in Coeur d'Alene in 1918. I think I tried

to comply with the law at all times. And this matter about the full cash value was a case where the authorities over the assessors acquiesced in it, and not only acquiesced in it but always insisted that the assessors break the law practically when they came to assessing property. I don't see any change in the assessment this year. The assessment of this year is practically a copy of my assessment last year.

And my assessment last year was practically a copy of the assessment in 1917, with the exception of Coeur d'Alene.

I had attended a meeting of the assessors of the State prior to this meeting held in December, 1917. At this meeting about which I have testified prices on various livestock were agreed upon, as a basis of reaching a uniform method of assessing livestock throughout the state. And the same is true as to other articles of personal property, for the purpose of getting at uniformity in valuation. I do not remember whether, in order to get uniformity in the assessment of stocks of merchandise it was agreed that seventy per cent of the inventory price should be the valuation for assessment purposes. But I remember the Governor's address to the assessors. He suggested that merchandise should be raised in the state; all classes of merchandise had increased in value, and for that reason he thought that the stocks of merchandise, or that the total value of merchandise should be raised throughout the state.



In assessing merchandise I think we took about fifty per cent of the inventory price; and the same way with furniture and fixtures.

I think that in assessing the classes of personal property which are enumerated in my instructions to field deputies, those prices were followed generally in this county; for instance, white pine logs, \$9.00 per thousand; yellow pine and mixed logs, \$6.00 per thousand; and other items of personal property as specified. To the best of my knowledge, I think they were followed in this county. I think the total assessment made by me of property in Kootenai County in 1917 was along about eleven million something. I am not sure what it was in 1918; it may have been twelve in 1918. I haven't got the figures here. It is in the meeting of the State Board of Equalization there; it states there. But it is around that figure. That is exclusive of public service corporations. Kootenai County it doesn't show. It shows the total equalized valuation of the original roll. I find it on page 37—Kootenai County, \$11,595,837, is the equalized value. In arriving at the equalized value I think there was a little increase made in the valuation that I made; I think that the State Board increased lumber. I can't remember what actually was increased, but I know the State Board increased some things. I think they increased lumber, one item. It is all shown in the report of the State Board. I took the figures for this date on pages 60, 61 and 62, of

Exhibit 4, the bank assessments in Kootenai County, from the records in this county. And the book value of the lands I took from the statements furnished by the banks to the assessor. They reported the sums at which they were carrying their real estate on their books. In making that assessment a deduction of the book value of the real estate and the furniture and fixtures was allowed from the book value of the capital and surplus and undivided profits, and the assessment was made on the balance remaining, the assessment of the capital stock. The real estate was assessed separately, and then I made an assessment on the book value of the capital stock, less the book value of the real estate and furniture and fixtures. The assessment on the book value of the capital stock, after making the deduction I have mentioned, was for its full book value, less that deduction, and not on any percentage basis. I don't think I knew anything about the value of bank stock in this county; in fact I didn't own any.

Q. You have testified that you got your data and prepared all these various tabulations which were compiled by you, in the same way, used the same methods in the different counties, as far as each tabulation was concerned; for instance, that you used the same method in getting your tabulations of transfers and deeds in the various counties, and the same methods in getting your tabulations of Federal Land Bank loans?

A. I didn't take any Federal Land Bank loans.

I took deeds and mortgages, and some state loans, in those pages that I wrote off there, and used the same method in taking them all. Among others I took the transfers in Kootenai County, and mortgages in Kootenai County. I think I followed the same methods in the other counties in which I made these tabulations that I did in Kootenai County.

Q. Your tabulations in other counties are just as accurate and no more accurate or correct than those in Kootenai County, are they?

A. I think they are accurate, yes.

I used the same care, and no more, in making my tabulations in other counties about which I have testified as I did in Kootenai County, and there is no reason to believe that my tabulations in the other counties are any more accurate than the tabulations in Kootenai County.

I am not right now employed by the plaintiff, the Washington Water Power Company. I was in their employment for about five months perhaps altogether, in this year. I was not employed by them in 1918 at all.

Q. Are you not, as a matter of fact, here now on a per diem, that is, so much a day, for your services, from the Washington Water Power Company?

A. No, sir, not under any salary or anything now.

Q. On the 24th day of June, 1918, after you had



completed your real property assessment roll, is it not a fact that you subscribed and swore to an affidavit stating, among other things, that according to the best of your judgment, information and belief, you had assessed all property in Kootenai County at its full cash value?

A. I think I made that affidavit.

(Continuing) I don't remember just what day it was; I made the affidavit. I also made an affidavit to the same effect during the latter part of the year, on or about the 17th day of December, 1918, as to my assessment of personal property in this county, and swore to both of those affidavits. In assessing the property in this county in the year 1918 I assessed it for fifty per cent, as near as I could.

Q. Did you instruct any of your field deputies in the year 1918 to assess the property which they were to assess on any percentage less than its full cash value in Kootenai County?

A. I got out that written instruction for them, and then I told them to follow the figures that was given in that instruction, and those figures are about fifty per cent, I think.

(Continuing) I think there may have been classes of property not included in those instructions; I tried to get most of the classes in there.

Q. Did you, aside from these written instructions, instruct your field deputies in 1918 to assess on any percentage of full cash value?

A. I don't think I did, except Mr. Kelly. I think

Mr. Kelly and I talked the matter over before he went out in the field. That is the conversation that he testified to. I don't remember when it was, but it was in 1918, when he started out. He wanted to know if he was to assess at fifty per cent of the value, and I told him the law required us to assess at full cash value, and it wouldn't be right for me to tell him to assess at fifty per cent; but I said, "You can draw your own conclusions; there are the figures."

(Continuing) That is the way I handled it and that is the way the rest of the deputies got it, too. If I remember, I think they all had the same instructions. I don't think I told them to assess at fifty per cent, but I gave them those figures, and those figures are about fifty per cent of the actual value. I do not think that \$9.00 per thousand for white pine logs was in excess of fifty per cent; I know pretty well. I know that yellow pine and mixed timber at \$6.00 a thousand isn't in excess of fifty per cent; it isn't fifty per cent of what they paid in January, 1918. In January, 1918, yellow pine and mixed were not selling at about eight or nine dollars. I sold to the Winton Lumber Company myself at \$13.00 a thousand, in the spring of 1918. That was while I was assessor.

#### RE-DIRECT EXAMINATION:

Referring to my employment by the Washington Water Power Company, Mr. Gray employed me and has been paying me, when I worked, \$200.00 a

month and my expenses. I was employed in making these compilations. I think the employment started on the 2nd of April, and I got back here some time the latter part of June—about the first of June, I guess it was—and then I went out again in July, right after the 4th of July, and was nearly two months on that trip. Then there was one additional month since then, but I got through about a month ago.

7:30 P. M., Dec. 18, 1919.

MR. POTTS: We admitted that the sum of \$23,080.84 was tendered, and we didn't deny that. We denied the allegations that the plaintiff had tendered the sum legally due on its said property to said tax collector, or has been ready and willing to pay. As the facts are alleged, it is not denied that the tender was made as alleged.

MR. GRAY: Since that day, under order of the court, the money has been paid, the amount that was tendered.

SETH D. JONES, sworn on behalf of plaintiff, testified as follows:

DIRECT EXAMINATION:

I reside at Whitebird, Idaho County, Idaho; was born in Idaho County in 1869. I am a farmer and stock raiser, and was engaged in that business in 1918 and prior to that time. I have been engaged in that business most of my life. In my business as a farmer and stock man I have been engaged in



buying and selling and raising cattle. I have handled very little sheep, but have handled lots of hogs. I was familiar with the cash value of common cattle on the second Monday of January, 1918, the ordinary run of cattle, not including calves or yearlings, that you would find in that country, in Idaho County. That value was about fifty to seventy-five dollars. The value per head, taking herds as they would run, would be owing to the quality and how they were bred. The value of average cattle I would say would be about sixty dollars. The value of sheep per head would vary, according to the class of ewes and the breeding, from twelve to eighteen dollars, or maybe better, for special bunches. The average value of a bunch that you would find at that time of the year, if they were young, and good ewes, would be about sixteen now, or at that time they would be about eighteen. The value of stock hogs per pound, live weight, in that community at that time was about twelve and a half cents a pound. I am familiar with the value of agricultural lands in Idaho County; I handle some land, and I think I was familiar with the value in 1918. I have observed sales and known of sales personally of agricultural lands throughout that county, and I have bought and sold land. The average value of agricultural lands in Idaho County at that time would be owing to the location and the kind of land. The general average value of agricultural land in the county would be from \$85.00 to

\$125.00 an acre. In my business I was familiar with the cash value of dairy cows, milch cows, in that community, at that time, and it would be from seventy-five to a hundred dollars.

#### CROSS EXAMINATION:

I do not think there was any agricultural land in Idaho County in January, 1918, on Camas Prairie, or in that country, worth less than \$85.00 an acre, excluding the rocky and rough land that would be too rocky to farm; that would have to be for grazing purposes. Every piece of agricultural land in that county on Camas Prairie that was fit to farm was worth \$85.00 an acre at that time. The biggest portion of the farm land in Idaho County is on Camas Prairie, I should say ninety per cent. The other ten per cent is in the Clearwater country and in the Salmon River country. In my figures of from eighty-five to a hundred and twenty-five dollars I included all the good farming land there; I included the Clearwater and Salmon River country. I don't know of any land that was fit to farm selling for less than \$85.00 an acre in 1918. It was selling now and then; it wasn't selling all the time; there were a few sales now and then. There are a few incorporated tracts of land on Camas Prairie, and some Indian land on the north end, but very little of the Indian land in Idaho County.

In the grade of cattle which I have designated as common cattle, ranging from fifty to seventy-five dollars per head, I figure the way the cattle are

graded, with the proportion of blood and care and attention that makes them good cattle. In dairy cattle there might be a little poorer grade than the grade of common cattle about which I have testified and on which I have placed these prices; they might go down a little lower in dairy cattle, that is, bred from Jerseys and Holsteins and the like, they would go down lower than that, lower than common cattle, when they are turned into beef produce they are not worth so much. These cattle that were worth from fifty to seventy-five dollars per head, the fifty dollar cattle wouldn't be very good, but the seventy-five would have to be extra good cattle; they would have to have their even proportion of steers, to be classed up, an even proportionment. They would be what I would term stock cattle, that is, two-year-old steers and two-year-old heifers, with yearlings and calves included. They would have to be a good grade of cattle to be worth that money. They were not the class of cattle which were ready to fatten for the market, but for breeding purposes and young steers to prepare for the next year, to make beef the next year. There are not very many cattle in our country that wouldn't come within the grade of common cattle, because they raise mostly beef, with very little dairying there. Ten or twelve per cent, something like that, would be as much as there would be.

There were a good many herds of sheep in Idaho County in 1918, and at that particular time sheep



generally were higher than they are now.

Q. And higher than—

MR. M'NAUGHTON: I think that is immaterial.

THE COURT: He may answer.

Q. And higher than generally, than ordinarily?

A. I think that last year was a little the highest year we had on sheep; that is the general impression of the sheep men.

(Continuing) I think I gave you the minimum on hogs in 1918, but generally speaking hogs were a very high price, twelve and a half up.

There were a great many sheep owned in Idaho County. There was a great many men went into sheep there last year and year before last; they sold out their cattle and bought sheep. There was not very much dairying in that county; there were a few milch cows; milch cows were rather scarce. People gave a good price for what they called good milch cows.

#### RE-DIRECT EXAMINATION:

In giving my value on hogs as twelve and a half cents up, they were as high as twenty-one cents this summer.

#### RE-CROSS EXAMINATION:

That would be for stock hogs; fat hogs I think went about right around twenty-two cents. If the people had plenty of feed they wanted the stock hogs; there was a good demand for stock hogs last year. In January people didn't want to feed stock hogs, and after they got the feed in them and got

them ready for market the packers put up the extreme price on hogs, and I think hogs went to twenty-three cents in Spokane. They were worth about twenty-two there. The difference in the range of prices was between one part of the year and another. In the winter of 1918 hogs were lower. The prices that I have mentioned were for stubble-field hogs and also for shipping. Those prices were paid generally at the point of delivery, at the railroad stations, on Camas Prairie.

JOHN S. SIMPSON, sworn on behalf of plaintiff, testified as follows:

I am a certified public accountant of the State of Washington, at present employed by the Washington Water Power Company as auditor, and reside at Spokane. I have occupied that position since August 28, 1918. Prior to that time I was employed by the Washington Water Power Company as a special accountant, from about February 1, 1918.

Prior to the second Monday of January, 1918, there was prepared by the then auditor of the Washington Water Power Company, a list of operating properties of the Washington Water Power Company, subscribed and sworn to by the secretary of the Washington Water Power Company, which I checked with the books, and which I afterwards saw at Boise, during July, 1918, I think, during the meeting of the Board of Equalization. There was a copy of the report of the President or Board of Di-

rectors of the company also forwarded, at that time, or soon after. I saw a request for that report, and know that it was forwarded, and that also was at Boise in July. We kept an office copy of that report which was sent to the State Auditor, and which I have here. I have both a copy to the Board of Equalization and a copy of the annual report of the Washington Water Power Company for the year ending December 31, 1917.

MR. GRAY: I will offer these in evidence.

Said documents were thereupon marked PLAINTIFF'S EXHIBITS 13 and 14.

WITNESS: The office copy which we kept checks exactly with the copy sent to Boise, to the Board. There was not, to my knowledge, any further request or any request made by the State Board of Equalization for any further data or information or facts. In the course of business all such requests are referred to me and I have heard of none. I was at Boise in August, 1914, at the session of the State Board of Equalization. Mr. Gray and myself were present, representing the Washington Water Power Company. I think at that time Mr. Gray read from the findings of the Public Utilities Commission of Idaho on the value of the property of the Washington Water Power Company in this state, and also presented a statement of the mining business that we had lost during the year in the Coeur d'Alenes, also the percentage of taxes paid in Idaho to the gross earnings of the company



in Idaho. The attention of the Board of Equalization was directed to what the instrument was that Mr. Gray read to them. I think it was referred to by Mr. Eagleson or Mr. Van Dusen, State Auditor. The Board had before them a copy of that judgment and those findings of the Public Utilities Commission, and it was discussed and questions asked Mr. Gray concerning it at that time.

MR. GRAY: I desire to offer a copy of that opinion and those findings, in case No. F54.

Said document was thereupon marked PLAIN-TIFF'S EXHIBIT NO. 15.

The witness then, upon request, produced a copy of the other paper which Mr. Gray had presented to the Board.

MR. GRAY: In that connection, I should like to offer the original copies of the complaint and several orders directing the Washington Water Power Company to appear and answer in the case of Peterson against the Washington Water Power Company. Those are all original copies, except the answer, which is my office copy.

MR. POTTS: We think that is immaterial, and object to it on that ground. We admit that the Public Utilities Commission had jurisdiction to enter the judgment and decision and findings.

MR. GRAY: I alleged in the complaint that this was a case which did involve a hearing upon the valuation of the company's property, and you denied it.

MR. POTTS: I denied it in the way it was alleged.

MR. GRAY: You do not deny that the judgment was entered in the case in which the valuation of that property was involved?

MR. POTTS: We alleged it, and we now admit that the Public Utilities Commission rendered the judgment and decision in the action of Peterson against the Washington Water Power Company, in case No. F54, in which this order No. 504 was entered.

MR. GRAY: And I want an admission, or else the record, to show that not only did they have jurisdiction, but that one of the questions involved was the valuation of the property of the Washington Water Power Company in Idaho.

MR. POTTS: We admit that. We admit that the case was for the purpose of determining the valuation of the property.

Q. This is an exact copy of the paper which I filed at that time, of the other document, Mr. Simpson?

A. Yes, sir.

MR. GRAY: I offer that in evidence.

Said paper was thereupon marked PLAIN-TIFF'S EXHIBIT NO. 16.

MR. POTTS: We object to this offer as immaterial.

MR. GRAY: It is part of the showing.

THE COURT: You contend that you had this before the Board?

MR. POTTS: We concede that it is admissible for the purpose of showing what was presented to the State Board.

THE COURT: Very well.

WITNESS: You offered me as a witness before the Board and had me sworn and present the facts as I knew them, under oath, and also with reference to the exhibit which has just been introduced, together with the findings of the Commission. Plaintiff's Exhibit No. 16 was prepared under my direction. Mr. Gray also had before the Board a statement showing, I think, the sale values and assessed values of land in different parts of the state. I remember that very document that you offered (referring to Plaintiff's Exhibit No. 17). That gives the owner's value and the appraiser's value, and the loan value and assessed value of land in the State of Idaho. I remember perfectly your having that document there and asking to read it, and calling the attention of the Board to it.

Said document was thereupon marked PLAINTIFF'S EXHIBIT NO. 17.

MR. GRAY: We offer this in evidence.

THE COURT: It may go in.

Q. Have you any recollection as to what statements, if any, I did make with reference to the proportion or the ratio to the full cash value of the assessed value in Idaho was?



To which question counsel for defendants objected, on the ground that it was immaterial and incompetent, which objection was by the Court sustained, and to which ruling of the court the plaintiff then and there excepted.

WITNESS: At the time the decision of the Public Utilities Commission was filed I checked the same over carefully, and have since. I helped prepare the computations and figures contained therein. I am very familiar with the operating property of the Washington Water Power Company in this state. Paragraph seven includes the operating property of the company within the State of Idaho. In the appraisal and inventory set forth in the decision of the Idaho Public Utilities Commission, Exhibit 15, all of that property is not included; the operating property at St. Maries is not included. That is a distribution system only. It is not connected with the power transmission lines of the Washington Water Power Company; the power is purchased from the Milwaukee Lumber Company. All of the other operating property of the Washington Water Power Company is listed in the findings of the Commission. Subsequent to the date fixed as the date of finding the value by the Commission, that is, as of December 31, 1917, there were additions to the plant which were not included within that appraisal. St. Maries was excepted. There were no additions up to December 31, 1917; there were during the year 1918. We could not ac-

count for any change between December 31, 1917, and the second Monday of January, 1918. There has been an appraisal of the property at St. Maries by Mr. Henry L. Gray. Mr. Fletcher made the actual count and pricing of the property, the date of that appraisal being June 30, 1914. There have been additions made to that plant since that date, the additions from June 30, 1914, to December 31, 1917, amounting to \$9,627.00. Those are actual expenditures, taken from the books of the company. The total value of that plant, as shown by Mr. Fletcher's appraisal in 1914, was \$29,752.00. Independent of Mr. Fletcher's figures, I checked over the inventory of the property at St. Maries and priced it, using for that purpose largely the actual cost as taken from the books. The cost of that plant, as taken from the books, according to my figures, was forty-three thousand and some odd dollars, I think, the original cost of the property, upon which I computed the depreciation and fixed the depreciated value, based upon the cost, as of December 31, 1917. I used the same depreciation allowance as are used by the Public Service Engineers of Washington in the appraisal of the property of the Washington Water Power Company, and the same as were used in the Idaho decision also. As a general rule, an operating property runs about seventy-three per cent of the value new, and after making calculations I decided that was about right, and so used that in arriving at a present

value of approximately \$31,000.00.

I have made an investigation into the earnings of the Washington Water Power Company from its Idaho business, for several years last past, and have prepared a table showing the gross earnings and the cost of operation and the net earnings, which I have here. There are two tables, one showing the gross revenue and another showing the operating expense, depreciation and taxes; that statement shows the revenue for the years 1911 to August 31, 1919, inclusive. That was taken from the books of the company by myself.

Said table was thereupon marked PLAINTIFF'S EXHIBIT NO. 18.

The next sheet shows the operating expenses, taxes, and depreciation of property in Idaho for the years 1911 to 1918 inclusive, and was taken by me in the same way. Only I might add that the cost of production, commercial and general expense, have to be apportioned. In that apportionment I have used the usual rules that commissions generally take to ascertain the portion of expense of a company like our own that goes to any particular locality.

Said table was thereupon marked PLAINTIFF EXHIBIT NO. 19.

On the cost of production I took the percentage of the kilowatt hours distributed within the State of Idaho to the total production of all the power plants. On the commercial expense I divided that



on the number of accounts, on the percentage that the number of accounts in the State of Idaho bear to the total percentage of the number of accounts of the company. On the general expense, I divided on the percentage that the gross revenues in the State of Idaho bear to the total revenues of the company. For my depreciation I use the same percentages as the engineers of the Public Service Commission of Washington used in figuring our rates, namely, three per cent. Those are substantially the same rates of depreciation which are found in the report and which were used in the findings of the Idaho Commission, only they are figured a little different. In the findings of the Commission the depreciation is found on each class of property, which would be somewhat higher than three per cent. While I have arrived at a figure of three per cent, which, applied to the total value of the property, including non-depreciating property, such as real estate—but you get practically the same result; but I just did that for convenience in figuring.

MR. GRAY: I offer in evidence Plaintiff's Exhibits 18 and 19.

To which offer of the plaintiff the defendant then and there objected, on the ground of immateriality and irrelevancy, which objection was by the court overruled.

Q. Mr. Simpson, have you prepared, simply for convenience, the percentage of return upon the

sum of \$2,470,000.00 represented by the net revenue in Idaho, for the years 1916, 1917 and 1918?

A. Yes.

Q. What are they?

MR. POTTS: We object to that as immaterial and irrelevant, and not responsive to any issue in this case, for the reason that the sum of \$2,470,000.00 is not shown by the evidence in this case to be any valuation of any property of the Washington Water Power Company.

THE COURT: Well, I will let him answer. We will consider the whole subject later.

A. In 1916 the per cent earned on \$2,470,000.00 was 5.2 per cent. In 1917 it was 6.3 per cent. In 1918 it was 4.3 per cent.

(Continuing) As chief accountant of the Public Service Commission of Washington, I prepared a table showing the actual cost of the lands and water rights in the several power sites of the Washington Water Power Company on the Spokane River, which is contained in the findings of the Public Utilities Commission of Idaho. I have checked those figures over so that I know they are correct. The property of the Washington Water Power Company is situated in the counties of Kootenai, Bonner, Shoshone, Latah, Nez Perce and Benewah, State of Idaho, and in those several counties is situated in different school and road districts and in different municipalities, of which there are a large number. I made a computation to

determine the percentage of the gross income in Idaho assessed for state and county taxes for 1918.

Q. What was the per cent of the gross income of this company in Idaho assessed as state, county and municipal taxes, for the year 1918?

MR. POTTS: Objected to as immaterial and irrelevant.

THE COURT: I don't see its materiality.

MR. GRAY: It is in the statement which I presented to the Board of Equalization, and I desire to follow it up by further testimony from this witness that he has taken from the census reports, the reports of several thousand public utility companies, and the percentage of gross income which is charged for such taxes, for the purpose of showing that it is exorbitant and a large sum, so large that it in itself attracts attention. It is out of line with that tax which is paid by public utility companies all over the United States. Mr. Post suggests that it is so high that it almost raises the inference of wrong being done to this company.

THE COURT: I will let it go in to make up the record, although I don't think it is competent.

A. Thirteen and six-tenths per cent.

WITNESS: I have prepared a statement of 3659 operating electric light and power properties, taken from the United States Census Report of 1912, showing the percentage of the gross income which they are required to pay in state, county, and municipal taxes. This paper which I hand you is



a tabulation of such information, in geographic divisions, with the number of stations in each geographic division of the country, the gross revenue derived from operation, the amount of real and personal taxes, and the per cent of the tax to the revenue.

Said paper was thereupon marked PLAIN-TIFF'S EXHIBIT NO. 20.

MR. GRAY: I offer it in evidence.

MR. POTTS: Objected to as incompetent, irrelevant, and immaterial, and not the best evidence, but principally because it is irrelevant.

THE COURT: I think I shall let it go in with the other, but just to make up the record. I think, Mr. Gray, that I shall exclude both of these. You can make up your record the same way. They are both written documents. No—the other was an oral answer.

MR. GRAY: An oral answer.

MR. POST: The other is a mere mathematical compilation that the attorneys can make.

THE COURT: Yes. Your record can be made up just the same.

CROSS-EXAMINATION:

I computed the net earnings of the Idaho property of the Washington Water Power Company for several years; the computation I made was earnings on the valuation of \$2,470,000.00. I have computed the actual net earnings of the Washington Water Power Company, but I didn't put th

sheet in. It is just the gross earnings on that sheet, and on the other sheet are the operating expenses, so it is a mere matter of computation; you would get that simply by subtracting one footing from the other. I do not think the report I filed with the Board of Equalization showed our net earnings in Idaho. The report that we filed with the State Board in 1918 said that the net earnings in Idaho were not available; we give the earnings of the entire company. I did not make that report. I made the computations included on Plaintiff's Exhibits 18 and 19, from the books of the company. The revenue was taken exactly from the books; it was kept that way on the books. There is a segregation of the income as between all localities, that is, the income coming from the Coeur d'Alene mines and from the City of Coeur d'Alene, etc., just as you see it on that statement. There was not kept in the year 1918 on the books of the Company an account showing the net income of the Idaho property. As far as the segregations included here are concerned, I made them by taking what I found on the books and segregating it, or apportioning it. I apportioned it to Idaho on the basis of the kilowatt hours distributed in the state. That is to say, I took the total number of kilowatt hours on the whole system, and the cost of production of the whole system, and took the number of kilowatt hours distributed in Idaho, and if it was a certain per cent, say 25 per cent, I

took 25 per cent of the cost of production. If we produced all of our power in Idaho and distributed it all in Washington, the total cost of production would go to Washington. There is included in cost of production the operation and maintenance of the power plants and tie lines. That does not take into consideration values of property at all; that is just the amounts paid out for wages of operators, oil, waste, etc., and supplies used in operating the power plant. It is not divided on the basis of actual cost of operation in each state. I do not know the comparative cost of operation of that part of the plant in the state of Washington as compared with that part of the plant in the State of Idaho. That method of apportioning is without regard to the actual expenditures in the state, from the fact that part of the power that is used in the state comes from the State of Washington, the Post Falls plant not being able to supply all the power that is used in the State of Idaho. The storage part of the property in Idaho contributes very materially toward operating the property in Washington; it enables the plants in Washington to produce more kilowatt hours than they otherwise would. I had no correspondence that I know of with the State Board of Equalization, in 1918, on behalf of the Washington Water Power Company. If the State Board of Equalization, through the State Auditor, requested that it be furnished the net income of the property in Idaho, or a segregation of the income,



no such letter reached me, and I don't know anything about it. As I explained, I was special accountant in the employ of the company at that time; I was not the regular auditor, up to August 28, 1918. I was doing special auditing for the company, and made figures for that assessment; I was in charge of the figures for the assessment, so that if there was any such correspondence it should have been referred to me.

THE COURT: I don't believe I am quite clear yet as to just what bearing these two or three sheets you have offered would have upon the ultimate question of the value of the property in this state. Using that extreme illustration again,—we will take the Post Falls plant—suppose that all the power which you developed there were taken into Washington and sold there, distributed, so that there was no revenue at all coming in from Idaho, what would be the effect, according to your method, upon valuation of property for assessment purposes in this State? Would the property here have any value at all in Idaho?

A. Not any earning value, no, sir.

Q. Would it have any assessable value, if you just take those accounts?

A. No, sir, it wouldn't have any value at all in Idaho if you determine its valuation from an earnings standpoint.

Q. I mean on the basis on which you prepared those sheets?

A. Yes, sir.

Q. In that case there would be nothing assessable at all in Idaho?

A. No, sir.

#### RE-DIRECT EXAMINATION:

The Washington Water Power Company has four power plants, located on the Spokane River, one at Post Falls, Idaho, one at Spokane, one at Long Lake, and one at Little Falls. What we call tie lines connect all the plants together, and all the electricity generated is thrown into the common transmission system. In determining the cost of production, we keep separate accounts so that we can determine the cost of production of a kilowatt hour at any one plant; we have a separate account of operating expense for each plant. We are not able to determine how many kilowatt hours from each plant go, for instance, into Washington, or Idaho, or any other place; it is all fed into the system. I know of no way by which we can determine the production cost except in the manner we have. You could determine the production cost at the plant itself, but you couldn't after it is distributed. So far as I am able to judge, there is no particular difference in the cost of production at one place or another; it will average about the same.

#### RE-CROSS EXAMINATION:

When I was present before the State Board of Equalization in 1918 with Mr. Gray, Mr. Gray presented to the State Board of Equalization a copy of

the findings and decision of the Public Utilities Commission in this case.

JOHN P. GRAY, sworn as a witness for plaintiff, testified as follows:

**DIRECT EXAMINATION:**

In the year 1918 I appeared before the State Board of Equalization in the matter of the assessment of the property of the Washington Water Power Company, and Mr. Simpson went with me. I went there to appear before the Board, for the Washington Water Power Company, and to urge the Board to place a valuation upon its property which was not in excess of its true value, and then for assessment purposes to take the percentage of that value which was applied to other property in taxing and equalizing the property of the state. I did not contend before the Board that the decision of the Public Utilities Commission on the value of the property of the Washington Water Power Company was binding upon the State Board of Equalization. I cannot remember precisely what I said to the Board, but I presented that report to the Board. Mr. Van Dusen already had it, and apparently had analyzed it. I called the attention of the Board to the fact that the Commission had found the cost of reproduction of all of the property of the Washington Water Power Company, less depreciation, and that it was set out in what is shown as table No. 2 in that decision, and that that



should be taken by the Board, while they were not bound by it, in the absence of better evidence, that sum should be taken by the Board as representing the value of the property in Idaho for taxation purposes, in January, 1918. I did call attention to the fact that in that summary of the cost of reproduction less depreciation there were two or three items of non-operating property and stores and working capital which should be deducted, and that they should take that as the value, and then, for taxation purposes, apply the ratio which they applied to other property in the state, and which I knew to be not in excess of fifty per cent. I think nothing particularly further that is material to this controversy happened before the Board, except a general discussion. I recall very well that Mr. Van Dusen directed my attention to the fact that in this report the State Public Utilities Commission had, for rate-making purposes, apportioned to the state of Idaho a sum equal to \$3,800,000.00. I called his attention at that time to the fact that that did not represent the value of any property situated in the state of Idaho, and that it was not based upon an investigation or inventory or appraisal of property in the State of Idaho, but was a figure arrived at between the two commissions by compromise, based upon the use of the maximum demand in the two states and the apportionment then between the two states for rate-making purposes of the total value of the company, based upon

that maximum demand. I called their attention to the fact that in the opinion the Commission had expressly found that Post Falls could not begin to produce enough power to supply the Idaho demand, and that the Idaho demand in large part at least had to be supplied from the State of Washington. I was also interrogated, I think, by one of the members of the Board,—I can't remember which one—I think perhaps Mr. Van Dusen—about these overflow lands in the State of Idaho. There was a letter, which is attached to the complaint, of Mr. Wonacott's, asking that they should not attempt to assess those, but let him assess them. That was called to my attention, and I urged that that was a part of the operating property of the Company and should be included in the general assessment, and that the total sum at which those were carried and at which they had been carried into the report of the Commission, was the actual cost to the company, and that, as shown by that report, it was probably more than they were really worth. There was one other thing that I think—This Exhibit 13 was submitted to me before it was sent—that is, the report to the State Auditor—to the State Auditor, for the Board of Equalization. I went over it. This one and the office copy and the other were there together, and I went over it, and on page 23 it is true that a portion of that page was not answered, under my advice, because it was absolutely impossible—was then and is now—to undertake to

distribute in the form of that table the income and disposition account in Idaho; it can't be done.

#### CROSS EXAMINATION:

Mr. Simpson has not succeeded in doing that for the purposes of this trial in the way it is required in that formal report. All of the information in Mr. Simpson's statements is contained in this. The net income for the state of Idaho is not given in that report; it is a mere matter of computation; it could be procured in the same way.

I did not call the attention of the State Board of Equalization to the fact that the Public Utilities Commission had held that the value of the property of the Washington Water Power Company in Idaho was \$3,800,000.00, because the Public Utilities Commission did not so hold. I did not call the attention of the State Board of Equalization to the fact that in the opinion of the Public Utilities Commission that Commission stated: "From all the evidence, facts and circumstances surrounding this case the Commission therefore finds that the present value of the used and useful property of the Washington Power Company on the 31st day of December, 1917, used in delivering electrical energy to the citizens of the State of Idaho, is the sum of \$3,800,000.00." Mr. Van Dusen asked me about that, and I simply read it over to him, and assumed that he would understand it, as I did, and as I think anybody else does, that property used and useful in the State of Idaho and in the State



of Washington for the delivery of power to the State of Idaho, was so found by the use of the maximum demand. I made the statement before the Board of Equalization that the Public Utilities Commission had found the value of the property in Idaho to be \$2,400,000 and some dollars, and called their attention to the fact that it had so found. I tried to make clear to the Commission that the Public Utilities Commission had found that the apportionment of the total valuation of the property of the Washington Water Power Company of \$20,500,000, apportioned in accordance with the value of the physical properties located in each state, was \$3,587,500.00 in the State of Idaho, based upon the cost of reproduction new, and not upon the value at the date we were discussing. I cannot say that I called the attention of the State Board of Equalization to the fact that the Public Utilities Commission had found that the total value of all the property of the Washington Water Power Company in the State of Idaho and in the State of Washington was \$20,500,000.00. I presented this in such time as they gave me and as I was able to have. I tried to explain the effect of that report. I certainly tried to impress upon them that they should take the depreciated value of that property instead of what it originally cost. I certainly thought it was very fair that they should take the depreciated value covering a period back several years. Before the Board of

Equalization the years 1910 to 1915 were taken in fixing the value, and the war years, the high-priced years, were thrown out, in fixing the value of the property of the Company by the Commission. They said it would be entirely unjust to attempt to value that property on war prices, because nobody would build it and nobody would buy it on those prices.

MR. POST: You are somewhat mistaken about that, Mr. Gray. Originally it was from June 30, 1910, June 30, 1915, and then they took the prices up to 1916.

WITNESS: They left out the year 1917, I know, because it was a very high-priced year.

There were six methods proposed for the distribution of this property for rate-making purposes, between Washington and Idaho. The tabulation of those various six methods is set down there in Table 7, I can't say that I called attention to that table. I presented them with that report; I discussed with them the question of the cost of reproduction new, the depreciated value, and I also discussed before them this three million eight hundred thousand figure, which was arrived at by taking the maximum demand in Washington, the maximum demand in Idaho, and apportioning the total value of the property for rate-making purposes upon that. I asked the Board of Equalization to reach their full cash value of this property on the decision of the Public Utilities Commission so far as they

went into an investigation of the value, cost of reproduction new, and depreciation, of that property, the depreciated value. That is the figure that I used, the actual values as you have it.

EUGENE LOGAN, sworn on behalf of plaintiff, testified as follows:

DIRECT EXAMINATION:

I reside at Spokane, Washington, and am a civil engineer. I have prepared from the United States Geological Survey water supply papers the daily discharge of the Spokane River at Spokane. There is a gauge maintained down there by the United States Geological Survey, which gives the elevation of the water. The Geological Survey furnishes a reading rating table so that you can ascertain the flow in second feet for each elevation, and I have simply taken that table and those water supply papers and tabulated, instead of in heights, as shown in the papers, the number of cubic feet per second for each of the days in this exhibit, that is accurately done.

Said table was thereupon marked PLAINTIFF'S EXHIBIT No. 21.

MR. GRAY: I would like to offer that in evidence, for the use of Mr. Wiley, who will testify later.

MR. POTTS: We object to it as immaterial and irrelevant.

THE COURT: In itself of course it would be.



I assume it will be used by your expert?

MR. GRAY: Yes, by Mr. Wiley.

MR. POTTS: We contend that all the testimony as to value is irrelevant, so naturally this would be.

THE COURT: Overruled.

WITNESS: I have at different times made investigations for the purpose of ascertaining the difference in flow of the Spokane River at Spokane and at Post Falls. The flow at Post Falls is 750 cubic feet per second less at Post Falls than at Spokane.

9:30 A. M., Dec. 19, 1919.

JOHN S. SIMPSON, heretofore duly sworn, upon being recalled, testified as follows:

DIRECT EXAMINATION:

Q. Mr. Simpson, will you give me the cost of the buildings, fixtures, and grounds, and of the hydraulic power plant and equipment at Post Falls, as shown on your books?

MR. POTTS: Objected to as immaterial and irrelevant.

MR. GRAY: The reason I ask this question, between the appraised value in the Commission's report and the book value as carried there is just a few hundred dollars difference, and Mr. Wiley based his figures on the figures in the book.

THE COURT: He may answer.

A. The hydraulic power plant, buildings, fixtures, and grounds at Post Falls, cost \$171,425.24.

The hydraulic power plant equipment at Post Falls cost \$418,830.56.

Q. Give the same thing for the Monroe Street plant in Spokane.

A. Buildings, fixtures and grounds, Monroe Street plant at Spokane, \$101,493.00. The hydraulic power plant equipment, Spokane, \$292,900.00.

JOHN H. FLETCHER, sworn on behalf of plaintiff, testified as follows:

DIRECT EXAMINATION:

I reside at Seattle, Washington, and my profession is that of appraisal engineer. I have had 24 years of engineering experience. The last eight years, with the exception of the time in the army, has been devoted exclusively to appraisal engineering. Part of that time I have been employed as engineer for the State Public Service Commission of Washington, and the remainder of the time in private practice. I have made appraisals of water plants, electric light plants, street railway plants, and gas plants. I have a degree of B. S. and C. E. from Kansas State University. During the time I was with the Washington Public Service Commission I had occasion to investigate, examine, and make an appraisal of the property of the Washington Water Power Company in Washington and Idaho. In that work I acted under the direction of Mr. Phipps, who was chief engineer of the Public Service Commission at that time. Mr.

Phipps had charge of the entire work. I was his direct representative on the job. I did the detail work of this appraisal, as near as any one man could do it. At times I had as many as fifteen men employed under me. We took up the property in Idaho just the same as we did in Washington; we paid no attention, so far as our work was concerned, to the boundary line between the two states, except as we divided the property one to the other. The unit prices and the cost and the method of taking up the property was done in just the same manner for the Idaho part as for the Washington part. In valuing the property, Mr. Swendsen was detailed as the representative of the Idaho Commission on this work. He also had one assistant detailed and paid by the Idaho Commission. Outside of that, all the men were paid by the Washington Commission. It was my understanding that the Commission were jointly valuing this property.

Q. Mr. Fletcher, will you just state the method of arriving at these values?

MR. POTTS: We object to this testimony as immaterial and irrelevant, and not responsive to the issues in this case, because the plaintiff is precluded from inquiring into or in any way attacking or going behind the findings of the Public Utilities Commission of Idaho, which it has pleaded and which it relies upon in this case, and which it presented to the taxing body that made the assessment which it is now seeking to have set aside.



THE COURT: This is really in explanation of these findings, is it?

MR. GRAY: No, Your Honor. I am going to introduce the schedules and appraisement which was the result of the work of these gentlemen, upon which findings were made, the valuation of the property of the company. I have it here in book form, and I want to present the result of this work. It is material in going to show the value of the property. We have alleged what the value of the property is here.

THE COURT: Well, I can see your theory if you were introducing this independently as evidence of the value.

MR. GRAY: That is what I am doing.

THE COURT: But I understood you were asking him as to what facts were before the Public Utilities Commission.

MR. GRAY: Oh no, I think not, Your Honor.

THE COURT: Well, if it is understood that it relates to the actual values rather than to what was done before the Public Utilities Commission.

MR. GRAY: Oh yes; that is what I was trying to get at. I might be able, counsel, to very much shorten this. The appraisal which was made places a valuation upon all of these single items of property, and if you will concede that the depreciated value of that property was according to the actual appraisal made in the field by these representatives, was as shown in this opinion, and

that its costs of reproduction new was as shown in the opinion, I think we might very materially reduce this. That is what the evidence will bring out.

MR. POTTS: We are standing upon this opinion. We have so announced before, and we reiterate it now, admitting that everything in the opinion is correct. I am not going to go any further than that; that is far enough. I admit that the tables in there are accurate and correct and what they purport to speak.

THE COURT: I think, gentlemen, I will let you put in this evidence upon the actual value of the property. I may say to you that apparently it would be very difficult to give to it very much weight, because it wasn't before the Equalization Board, and these findings you say were before the Equalization Board, with the implied request upon your part, at least, that the Equalization Board accept them as evidence of value. I really have difficulty in seeing how you can escape that position, even if you wanted to. As I understand, you are not here trying to escape from the position, but you are contending only that the findings here do not mean what the defendants claim.

MR. POST: Well, we contended, as I understand it, before the Equalization Board, that they should take the table of depreciated values, and that is the part of it that their attention was called to, and that is what we contended should be consider-

in that report, won't it?

MR. GRAY: Yes, sir.

MR. POST: If that is understood, we don't need to waste time.

MR. GRAY: I think we should introduce it.

THE COURT: This witness, of course, couldn't testify as to what the Board did.

MR. GRAY: He could testify as to what he did. What I have here is a copy of the schedules of property, the valuations made by these engineers, which I desire to have placed in the record, and that is what I was calling this witness for. It was under his direction that they were made. These are the same figures that were before the Public ed for the purpose of taxation.

THE COURT: Yes. Mr. Gray so testified. Assuming that to be true, how would this evidence now, that is, this independent evidence of value, be material? Counsel for the defendants, as I understand, are willing to stand upon the proposition that the Board, if it was bound to take, or if it had the right to take, the depreciated value, as set forth in these findings. So that it would be a mere question of law perhaps as to whether the Board of Equalization are bound to take the depreciated value rather than the value as found by some other method.

MR. POST: Anyway, the testimony of this witness will simply, in final analysis, arrive at the same figures of depreciated value as that set forth



Utilities Commission of Idaho and the Public Service Commission of Washington when they passed upon this case, and if I can put them in without any further examination of the witness, it will save that much time.

MR. POTTS: Assuming that they have been identified and are what they are stated to be, we object to them as incompetent, irrelevant, and immaterial, and merely an incumbrance of the record.

THE COURT: Perhaps in order that you may make up your record, you might identify them a little further.

Said document was thereupon marked PLAINTIFF'S EXHIBIT No. 22.

Q. Plaintiff's Exhibit 22 is what, Mr. Fletcher?

A. I recognize this total sum here as the summary of the cost of reproduction of Idaho property, further divided through different counties, different lines, in its respective units. The summary is brought forward on the first page, and I recognize this summary as the cost of reproduction as of June 30, 1915.

(Continuing) That is the result of the investigation and appraisal and inventory which was made under the direction of Mr. Phipps and by me in charge. The different tables in there are the unit items and lines, etc.

MR. GRAY: I offer that in evidence.

MR. POTTS: We object to it as incompetent, irrelevant, and immaterial, and not responsive

to any issues in the case, and on its face an attempt to go behind the findings of the Public Utilities Commission as to the value of the property in Idaho, and substitute therefor a summary or some figures made by engineers.

THE COURT: It will be received, subject to the objection.

WITNESS: This is the inventory which was made and which I have heretofore testified to. Some years ago, under the direction of Mr. Gray, I made an inventory of the plant at St. Maries. I have a copy of that inventory here. The items of depreciation and the percentages of depreciation in Exhibit 22 are practically the ones used by me at that time, and which were adopted by the two commissions. The commission determined a per cent of depreciation of three per cent, as I understand it, which for all practical purposes is correct. In working out mine, however, I depreciated each individual item.

I made an estimate of reproduction cost of the St. Maries plant as of June 30, 1914. In making that estimate I went to St. Maries and went over the entire property with a notebook, and noted each pole, counted the cross-arms on it, went into their meter records, their transformer records, in fact I made a complete appraisal of that plant at that time going into every piece of property that I could find in St. Maries. I then returned to Spokane and made it up in detailed form as it is

shown here. I worked up prices and submitted them to Mr. Gray, and he looked them over and corrected some and asked me to correct others, and we came to the final conclusion that these prices were approximately correct, as near, probably, as anyone could determine at that time.

Said estimate was thereupon marked PLAIN-TIFF'S EXHIBIT No. 23.

Exhibit 23 is a detailed estimate and a summarized estimate of the reproduction cost of that plant on the 30th of June, 1914.

MR. GRAY: I desire to offer that in evidence.  
CROSS EXAMINATION:

There must have been a difference in the cost of reproduction of this class of property, the St. Maries plant, as between June 30, 1914, and the second Monday of January, 1918. I went into the army at that time, however, and am really not competent to testify as to the percentage at that particular time. Since I came out of the army, as of the present time, I have advised myself of the general increase in the cost of reproduction of this class of property. I have not worked out the prices during the year 1918. There are many prices, and I have had no occasion as yet to work them out for that year. My general knowledge, however, is sufficient so that I know there was a very material increase.

A. J. WILEY, sworn on behalf of plaintiff, testi-



fied as follows:

DIRECT EXAMINATION:

I live in the city of Boise, and am a civil engineer by profession. I have had very nearly twenty years experience with hydro-electric plants, water power rights and plants. My first experience was in the year 1900, as chief engineer for the Swan Falls power plant on Snake River; then chief engineer of the Boise-Payette River electric power plant, on the Payette river; chief engineer of the Barber power plant on the Boise river; chief engineer of the Boston & Idaho Hydro-electric plant on the Payette river; chief engineer of the Idaho Consolidated Mines power plant on the Big Wood River; chief engineer of the Shoshone power plant of the Great Shoshone & Twin Falls Water Power Company, on Snake River; and of the Lower Salmon Falls power plant on the same river; chief engineer of the Southern Idaho Water Power Company's plant on the Snake River, at American Falls; consulting engineer for the first extension of the Swan Falls power plant on Snake River; chief engineer for the second extension of the same plant; and consulting engineer for the third extension for the Idaho-Oregon Power Company, of the same plant. I am familiar with water power developments in the State of Idaho, and with the value of water power rights. I have not known of any water power rights being bought or sold as an entity, within the last few years. I have been ask-

ed to make a study of the value of the flowage rights obtained by the Washington Water Power Company on Lake Coeur d'Alene and the rivers tributary thereto, what they call the Coeur d'Alene storage, and I have made such a study, and have an opinion as to the value thereof.

Q. What is it?

MR. WERNETTE: I object to that, if Your Honor please, as incompetent, irrelevant, and immaterial, and on the further ground that it does not tend to prove or disprove any of the issues in this case, and is trying to go behind the value that had been fixed and on which the plaintiff relied which was submitted to the Board of Equalization.

MR. GRAY: Do you concede that those rights are fixed in value at the sum of \$557,000.00, the cost?

MR. WERNETTE: The cost of what?

MR. GRAY: The cost of them; \$557,000.00 was so fixed by the Commission.

MR. WERNETTE: We admit, as stated before, anything that that decision of the Utilities Commission shows on its face. We don't make any objection to that whatever, and we rely on it.

THE COURT: I don't believe I quite understand the question, before you go further. By flowage rights, do you mean the rights to overflow lands, the flood lands?

MR. POST: Yes, by virtue of the Post Falls dam and controlling works.

THE COURT: You don't mean to include in that what the right to use the fall in its natural condition would be?

MR. POST: No, but what is the value that is obtained by virtue of their controlling works, the overflowing of the lake, of the lands surrounding the lake, and the rivers, which we paid out money for, what is the enhanced value by virtue of that, in other words, Lake Coeur d'Alene storage. Your Honor is aware that it has been contended in the past, and doubtless will be contended now, that that isn't tied up solely to Post Falls, that we get a benefit by virtue of that storage at Spokane and Little Falls and Long Lake, and that it wouldn't be fair to simply consider the Post Falls hydro-electric plant and the storage as an entity and determine that value alone.

THE COURT: Well, I think I shall let him answer, although again it would seem to me to be immaterial; but it may turn out to be material upon a thorough consideration of the case, and I prefer to have the record fully made up so that we will have everything in that is possibly material.

MR. POST: Do you remember the question, Mr. Wiley?

A. Yes. About \$400,000.00.

(Continuing) I arrived at the value by a comparison of the power derived from the Coeur d'Alene flowage as compared with the actual cost of other



plants, or other power sites, rather, in this locality, and in arriving at that I used the four other sites of this Washington Water Power Company on the Spokane River, the Post Falls site, the Spokane site, the Long Lake site, and the Little Falls site. I found that these sites were acquired over a long period of time, beginning about 1890 and extending up to about 1912, and they were acquired from many different owners, some by purchase and some by condemnation. I took the actual amount of power that could be developed during the low period, of the river at each site and compared it with the cost of that site. At the Post Falls site I found that the property was acquired somewhere between the years 1890 and 1895, as near as I could determine, that the entire cost of the site was \$109,622.00, plus the grant of 375 horsepower, electrical horsepower, developed horsepower. I estimated the cost to the company of that 375 horsepower at \$68,066.00, making a total cost for the rights at Post Falls of \$177,688.00, which is at the rate of \$31.90 per horsepower developed. I wish to correct the date of acquisition. The date of acquisition of the Post Falls site was between 1904 and 1906. The date of acquisition of the Spokane site was between the dates of 1890 and 1895. And at Spokane, at the low water period, 25,650 horsepower can be developed. The cost of acquisition of the rights at Spokane was \$553,644.00, plus the grant of 400 electrical horsepower, to several different parties. I esti-

mated the value of that, or the cost of that to the company, of that 400 developed horsepower, at \$41,-059.00, making a total of \$594,703.00 for the total cost of the rights at the Spokane site, or at the rate of \$23.18 per horsepower. I will explain that the figure that I am using, 25,650 horsepower, is the ultimate power that can be developed at Spokane when the full head available at the site is used. There is only half the head being used now. I find that the Little Falls site was acquired about between the years 1906 and 1908, and that it will develop at low water 17,630 horsepower; that the total cost of the rights at this site was \$102,842.00, or an average cost per horsepower of \$5.83. I find that the Long Lake site was acquired between the years 1910 and 1912, and that 41,620 horsepower can be developed at this site at low water, continuous horsepower; that the total cost of the rights at this site was \$1,000,488.00, or a cost per horsepower of \$24.04. That the total developed horsepower at low water at all of these sites will be 90,470 horsepower. That the total cost of the acquisition of these sites was \$1,875,721.00, of the four plants, not including Coeur d'Alene Lake, at an average cost per horsepower of \$20.73. I made a study of the power that can be developed from the Coeur d'Alene storage at the various sites. I find that in the record of sixteen years previous to the building of the Spokane plant, after which time the records have been affected by the storage

at Coeur d'Alene Lake and cannot be used conveniently, I find that in this period of sixteen years there were seven years when the storage rights and storage at Coeur d'Alene Lake would have contributed nothing at all to the power that could be developed at the four sites, the normal flow of the stream during those seven years being sufficient to fully supply the low water demands. I find that the maximum year of storage requirements was in 1904, when, for a period of 125 days, beginning August 28th and ending December 30th, the storage at Coeur d'Alene Lake would have contributed to the Post Falls site 2240 horsepower; to the Spokane site 6280 horsepower; to the Long Lake site 7330 horsepower; and to the Little Falls site 3100 horsepower, making a total of 18,950 horsepower. I will explain that the power at the Spokane site is that which could be developed by the flowage when the full head of 144 feet is utilized there, the same as was used in determining the cost per horsepower of the rights to various sites. Applying the unit cost, average unit cost of \$20.73, per horsepower, at the other sites, to the 18,950 horsepower contributed by that storage, to the four sites, the other sites, I find that the value of the Coeur d'Alene storage would be \$392,834.00, or approximately \$400,000.00. I will explain that while this amount of power could only be contributed to the sites by the Coeur d'Alene flowage in one year out of a sixteen-year period, to the extent



of 18,950 horsepower, and not in any sense continuous flow, it seemed to me of such value to the system, on account of this insurance, that I gave it the same value as if it had been a continuous flow and could be used every year for all the year. I consider a fair value of Lake Coeur d'Alene storage to be \$400,000.00. The total of the four sites, including the Coeur d'Alene storage, would be \$2,275,721.00, and the total horsepower 90,470. That is about \$25.00 per horsepower. I consider that, for all of it, lands and water rights, as a fair figure. I cannot see any peculiar value of the Post Falls site over any other site of the Company, Little Falls, or Long Lake, or Spokane, by virtue of its location or by reason of any other fact, without respect to the storage.

C. O. SOWDER, sworn on behalf of plaintiff, testified as follows:

**DIRECT EXAMINATION:**

I reside at Coeur d'Alene, and am Clerk of the District Court, Auditor and Recorder; as such I am also clerk of the Board of County Commissioners. I have with me the proceedings of the Board of County Commissioners of Kootenai County, sitting as a Board of Equalization, for the year 1918. From Journal "H" of Kootenai County I can state how many petitions for a change in assessed value of property were filed by taxpayers that year. On this slip there appear to

be nine, I think, which were acted on. The total amount of reductions made in those cases was \$2,820.00. I have not been able to find that any changes were made by the Board in the assessment roll for that year except where petitions had been filed asking for a reduction. So far as I have been able to see from an examination of the records, that constituted the changes in the assessment roll made by the Board of Equalization.

#### CROSS EXAMINATION.

I made a careful examination of the records both at the first meeting of the Board of Equalization and at the subsequent meetings; I followed through day by day from each adjournment to the other. I found no notices given to taxpayers of proposal to increase their assessment, or any action thereon.

MR. POST: I would like to put in a record of the date when these two counties accepted the checks that were tendered, just for convenience. It may have some bearing on the question. There was an order that was made, but I just want to get the fact.

MR. POTTS: The order was made on the 27th day of May, 1919, in this action against Kootenai County; I don't know when it was cashed.

THE COURT: Don't the checks show when they were paid?

MR. POST: If you can figure out what that date is—5-31-19—that is paid in Spokane marked paid there. Now as to Shoshone County.

MR. WAYNE: The order in the Shoshone County case was made on the 31st of May, and the money receipted for on June 4th, and cashed on June 7th.

JOHN BAER: sworn in behalf of plaintiff, testified as follows:

I reside at Lewiston, moved there a year ago last spring. My business is buying stock for the Armour Company. I am acquainted with the values of live stock, such as cattle, hogs, and sheep. I was engaged in that business in January, 1918, at Lewiston. I wasn't living there then; I was in Cottonwood at that time. I had lived in Cottonwood at that time about twelve years. I lived in that part of Idaho about eighteen years, and dealt in stock during all that time. The cash value of common cattle, mixed bunches, per head, on or about the second Monday in January, 1918, about that time, run fifty, sixty, dollars per head; choice, seventy, owing to grades and quality. The value of common milk cows per head at that time in Idaho run seventy-five to a hundred, or up, owing to how good they are. During the twelve or more years that I have lived in Idaho I have dealt in hogs and am familiar with the cash value of hogs during that time, and familiar with the cash value of hogs here the second Monday in January, 1918; I couldn't tell exactly without looking up purchases, but I could give a close figure. In January, 1918,



stock hogs, run sixteen to eighteen cents; stock, fifteen, sixteen, seventeen, owing to quality and kind. During my residence in Idaho I have been familiar with the values of sheep. I have handled sheep. I was familiar with the values of sheep on or about the second Monday in January, 1918; they didn't change much during that month. The value of common sheep in Idaho, 1918, breeding ewes, would depend; fourteen dollars up, some bunches twenty, twenty-two, up. Most sheep changed hands—Stanfield Sheep Company—at sixteen to eighteen, higher, some others higher, per head; that is breeding ewes. Other common sheep in January, 1918, wouldn't run so high per head; ewes and wethers run, owing to weight, owing to how good they were, eight to ten dollars, some better.

#### CROSS EXAMINATION:

I couldn't tell without checking up my shipments during the year 1918, or in January of 1918, exactly how many sheep I did ship that month. The territory I cover in my purchasing of sheep differs different times of the year. I buy some in Washington. The weight of sheep varies quite a bit. In mutton the valuation of the sheep depends upon the weight, but when it comes to breed ewes it is quality. I could not state how many sheep used for breeding purposes were sold during the year 1918; I don't have a check on that. I fix the value of sheep used for breeding purposes, owing to the

way they sell, what they are selling for. I have not bought or sold any lately. I have bought a lot of sheep, not breeding, bought ewes, but for packing ewes for slaughter. The actual value of sheep for breeding purposes which I gave is based on actual sales; sales have been made right here, all up and down, all through here. I buy my cattle in different places different times of the year; buy in Washington. It is not a fact that my purchases of stock have been as much from Washington as from the State of Idaho. I couldn't tell you how many head of stock I purchased during January, 1918, without checking up the books. It is pretty hard to approximate it, how many I did run out that month, without looking it up. January, 1918, was a pretty heavy month, up to the middle of February; my shipments run from one to two train loads a week into winter time, chopped off to less. Couldn't tell you until I got the books at the house. I could get that all right. The price paid by myself for stock purchased is fixed somewhat according to weight, quality, and condition of the animals, but mostly fat stuff. The price paid by me for the purchase of stock would be a criterion of value of other stock in this country. All the stock in this country at that time were not fat, heavy weight. Some of the stock in this country that I did not purchase was of the same standard of value as that which I purchased; some was not. Any fat stock and in the same class as that I was buying was

worth the same as the stock I bought at that time. It would be hard to get at who owned it; Carstens-Fry and the other packers all buying about the same; lines vary a little at different times, different shipments. Not all of the other stock in this country was of the same condition as what I bought; it would be pretty hard for me to say how much of it was; anything the packers buy is pretty much the same price. I don't know how much the packers bought. I do not know how much stock in this country was of the same value as that which I bought. In my business, milk cows run strong; good milk cows quite a bit stronger than common cows, sell stronger. We don't handle milk cows; that is out of our line.

#### RE-DIRECT EXAMINATION:

I couldn't give the exact figures as to the value of three-year-old fat steers in January, 1918, without looking it up, but beef in January, 1918, different during the month, different different places and different butchers. We had some beef cost as high as ten cents, good fat steers. Then common steers run down to seven or eight. That is hard to get at without checking up. These fat steers, take them by weight, some sold during January, twelve to fourteen hundred pound steers, sold at ten cents, they run up; but you asking about common cattle, you know that is hard to get without checking up cattle. You take 1918, six cents catch is pretty close, wouldn't miss it much.



## RE-CROSS EXAMINATION:

Q. How many counties do your operations cover, Mr. Baer?

A. That's hard to get, owing to where stock is. My work takes me up in Seven Devils country, up Clearwater—the "High-Line" handles most of our stuff, big end of it.

(Continuing) Some cattle raised here are owned by Washington people; my purchase would cover those cattle the same as any other; and I get some from Washington. This year I got from Asotin, sometimes get from Pomeroy, different places.

WALTER HAROLD BRISTOL, being duly sworn, (by deposition) testified as follows:

## DIRECT EXAMINATION:

I reside at Lewiston, Idaho, and have resided here eleven years. My business has been the purchasing of livestock and the sale of dressed meats, for the entire period of eleven years. I have dealt in sheep and cattle and hogs. I was familiar with the cash value of livestock in January, 1918, say the second Monday of January, 1918. I purchased livestock in January, 1918, and the subsequent months of 1918 I dealt in livestock. I was familiar with the cash value of livestock on or about the second Monday of January, 1918.

Q. What was the cash value, about the second Monday of January, 1918, of common cattle, on an average? I mean the common run of cattle, not

extremely fat cattle, not extremely poor cattle, the common run of cattle.

A. The average value of cows at that time was approximately sixty dollars per head.

(Continuing) I mean the average value of range cows, for this immediate vicinity. On that date the value of common milk cows per head was seventy-five dollars. During the time I have lived here I have bought both stock hogs and fat hogs continuously. On the second Monday of January, 1918, I would say that the cash value of stock hogs per pound would be from twelve and a half to thirteen cents, depending on the weight; that is live weight. The heavy stock hogs would be worth more, while the lighter hogs would be worth the lesser price I have mentioned. I paid fifteen cents per pound for fat hogs at that time; they were worth from fourteen and a half cents to fifteen cents per pound, depending on the quality. Breeding ewes, which is the common sheep on the range, on or about the second Monday of January, 1918, were selling at about twenty dollars per head; that was the value. Yearling wethers and yearling ewes were selling for ten dollars per head, and worth that.

#### CROSS-EXAMINATION:

My place of business is at 204 Main Street, Lewiston. I have a packing plant in Clarkston, Washington. Part of the stock I buy is Washington stock. The book to which I referred in answering

the questions of plaintiff's counsel is the record I paid for livestock during those months. My book-keeper made that record. All my answers, excepting the actual price I paid for fat stock, was based on personal experience; the answer as to what I paid for fat stock based on record I have here of what I paid. I cannot answer as to how many cattle I bought in this country during the month of January, 1918, without referring to this record; I don't remember; and the same thing with the hogs. I can give you this record, but I don't know otherwise. I can't tell you how many sheep I purchased during the month of January, 1918, without referring to the record, the exact number. The value I fixed on beef, pork, and sheep, during the month of January, 1918, is the average market value that I have been compelled to pay through competition. The beef which I purchased was in good condition for slaughter, but I haven't quoted a price on beef. The pork which I purchased at that time was mostly stock hogs and fat hogs. The price I paid for stock hogs was twelve and a half to thirteen cents, and for fat hogs fourteen and one-half to fifteen. The price paid for beef, pork and sheep depends on the condition they are in.

Q. You did not pretend to say, Mr. Bristol, that all the other sheep, pork, and beef in this country or the State of Idaho were in as good condition or worth as much money as that which you purchased?



MR. McNAUGHTON: Objected to as immaterial.

THE COURT: Overruled.

To which ruling of the court the plaintiff then and there excepted, which exception was by the Court allowed.

A. No, I don't think they are worth as much as those I purchased, but I haven't quoted a price I paid for those I purchased, on cattle.

Q. Then is it not a fact, Mr. Bristol, that the cash value of the different animals you have given is not a criterion for the value of livestock in the State of Idaho?

A. No, I don't think it is, the way I have answered the questions.

MR. McNAUGHTON: Let me see that last question.

(Question read.)

A. I think it is the way I have answered the questions. I misunderstood the question.

Q. You mean to say, Mr. Bristol, from what business you have had in the purchase of livestock during the month of January, 1918, your experience is such you can place a value on the livestock within the whole State of Idaho?

MR. McNAUGHTON: Objected to; the question is not clear. You mean the total amount in Idaho or just average values?

MR. REED: I think the question is clear enough.

A. I do.

Q. And you can do so without seeing it?

A. I can do so without seeing all of it.

(Continuing) My place of business is at 204 Main Street, Lewiston, Idaho. My slaughtering plant is in Washington; that is the place where the stock I purchase is slaughtered. My business is not an incorporated business; I own it individually. As to the capacity of my plant, I can slaughter approximately a hundred head of cattle and two hundred head of hogs per month. I cannot tell you, without referring to this record, what I slaughtered during the month of January, 1918. My monthly output is approximately seventy-five head of cattle and one hundred fifty head of hogs. I happened to become a witness in this case because the gentleman asked me if I could tell him the approximate price of the livestock that I had been purchasing; that was some time ago; I don't remember just when, and I volunteered to give my testimony. I have no interest whatever in the Washington Water Power Company or any of its subsidiary corporations. During the month of January I think I fed seventy-five per cent of the stock I bought. I probably paid taxes on all the stock I purchased in Asotin County, if they weren't slaughtered before the first of March.

RE-DIRECT EXAMINATION:

In January I paid, for fat cows about seventy-

five dollars per head, and for fat steers about one hundred dollars.

C. A. McDONALD, sworn on behalf of plaintiff, testified as follows:

**DIRECT EXAMINATION:**

My name is C. A. McDonald. I live at Coeur d'Alene and buy logs for the Rutledge Timber Company. I have been engaged in that business for four years, and was so engaged in 1918. The Rutledge Timber Company is a large sawmill company operating near Coeur d'Alene. Most of the logs that I buy I get around the lake here. In the spring of 1918 white pine logs were worth sixteen and eighteen dollars per thousand; yellow pine and mixed logs were worth twelve and fourteen dollars, delivered anywhere in the lake.

**CROSS-EXAMINATION:**

I was working for the Rutledge Timber Company during the month of January, 1918. I don't know whether I was buying logs then or not; I have bought ever since I have worked for them, and the company buys logs all the time. The price I have given was the general price around the lake. Of course, if people could get them cheaper than that, I suppose they would try and do it, but that is what we paid. I don't know what the fact is as to whether or not white pine logs around the lake were bought for less money. I don't think yellow pine and mixed logs were bought for less than



what I mentioned; in fact, I know they weren't, because we were all sparring for them, and the best fellow got them.

Q. What is the fact as to whether or not the big companies especially were short of logs at that particular time during the year 1918?

MR. GRAY: I think that is immaterial.

THE COURT: Overruled.

A. I don't know. They might have been short, for all I know.

(Continuing) I don't think my company was short; they were only running one shift, I know. The price that I have fixed as the reasonable value of the logs pertains simply to logs that were bought here at the lake. I do not know what the fact is as to whether or not logs in other places throughout the county were bought for considerably less. I know in a general way about what white pine logs was worth most anywhere around in the county, but the lake was where I was operating. All the logs throughout the other part of the county would have to come to the lake. I don't think logs were bought and manufactured into lumber throughout the county except those that were bought here in the lake, except the St. Maries mills, those mills, of course, up there, wouldn't have to come down to the lake, their timber.

MR. GRAY: They are not in this county.

WITNESS: No; that's right.

(Continuing) I don't know the price of yellow pine and mixed logs except what was being paid here at the lake. The fact is that a great many logs were bought and sold throughout the county in other places except on the lake, and I don't know anything about that price.

H. B. LUE (deposition), sworn on behalf of plaintiff, testified as follows:

**DIRECT EXAMINATION:**

I reside at Twin Falls, Idaho, and have resided here a trifle over twelve years. I am an auctioneer, general auctioneer, livestock, farm, and real estate. I have been an auctioneer in this state for twelve years, and as such I have frequently sold livestock at public sale, cattle, sheep and hogs. In my business as an auctioneer I consider that I am familiar with the values of livestock, and have been familiar with the values of livestock for the past twelve years in this vicinity. I was familiar with the prices being paid at public sale for livestock in January, 1918. I know the cash value of common cattle, stock hogs and common sheep in this country on the second Monday of January, 1918; I consider that the prices at sales would be their cash value. I conducted sales during the month of January, 1918, in this vicinity, of livestock. At sales at that time common stock cattle brought from sixty to seventy dollars per head. That is as close as I can come, and I will qualify that by saying that the common

stock cattle at sixty dollars would be low, and possibly the seventy dollars would be high, while there might be now and then smaller bunches that would reach beyond and possibly a little below, but as near as I can come to it, from sixty to seventy dollars per head. I sold hogs at public sale in this vicinity during the month of January, 1918. As to the cash value of stock hogs per pound on or about the second Monday of January, 1918, I will have to qualify my answer to that by stating that that would be largely on my judgment as to the weight of the hogs. While selling I would form my own opinion of what the hogs would weigh, and about what they would average per pound at that time, speaking, of course, of the selling quality. Hogs were high, and the fat hogs would probably average fourteen or fifteen cents per pound, inasmuch as stock hogs were scarce. I conducted public sales of sheep in this county during the month of January, 1918. From my experience in the sale of sheep, I would say that the cash value of common sheep per head in this county as of the second Monday of January, 1918, would range from eighteen to twenty-eight dollars per head. In my business as auctioneer I sold milk cows during the month of January, 1918, and from my experience I would say the cash value of milk cows per head on the second Monday of January, 1918, was from seventy-five to one hundred and fifty dollars each.



## CROSS-EXAMINATION:

I base my testimony on sales that I individually held. There were quite a few public sales held in January, 1918; as I remember, I had about ten. January is really a slow month for public sales, but as I remember I had about ten. I could tell you by looking at my books. Sometimes I imagine there is a scarcity of stock in this county, but until this year I have not noticed it, any more than one year with another, you understand. They usually begin to pick up in the spring; along in January the prices will begin to advance; there will not be much change. Generally, I realize, there has been a scarcity of stock compared to the amount offered. Up until the last two or three years there has not been much more hay produced in this vicinity than there was stock to consume it, as a rule. During the past three or four years the price of hay has been high. It is true the price of everything has been high the past few years, but what I meant to say, there was no great amount of hay shipped out; most of it was consumed here. Of course there was considerable stock shipped in here to consume it. That was in the winter of 1918. I presume there was no more feed produced here than there was stock to consume it during the fall and winter of 1918. There always has been livestock brought in here. During the winter of 1918 hogs especially were scarce in this vicinity; in the fall they shipped out a great many to the serum institute. There was

a scarcity of hogs and a good demand for them, and as that demand continued naturally the price was high. The prices of hogs, stock, or cattle, fluctuate according to market, but on the dairy stuff it did not fluctuate so much; the prices on dairy stuff are more staple, but on other classes of stock considerable fluctuation according to market. The prices on livestock in the winter of 1918 were very high; prices had increased considerably over preceding years. We looked for quite a demand that spring for stuff to go on the range. Anywhere that year prices of cattle, hogs, and sheep were higher than they had been, more especially of sheep. They had been increasing in price even before we entered the war, because of the European war. In the winter of 1918 or about that time the prices of livestock were just about as high as they have been, up to the present; up to that time that was the high prices; of course they have gone higher since. As to some kinds of livestock purchases at my public sales prices were much higher than the market prices, that is to say, for stock hogs they were paying higher prices than for fat hogs. It was not particularly true that I procured higher prices for individual animals at public sale than the average run of prices for such animals on the market. The serum people were in here at that time buying what we called serum stock, small hogs to go to the serum plant. I would say that the public sales rather established the price in this vicinity; in this vicinity

a man who has a bunch of stock to sell generally fixes the price of sale to the purchaser by the prices they brought at the public sales; I have noticed that quite frequently. In January, 1916, I got my highest price for dairy cows, that is, for a common year. The price of livestock bought at the public sales during the fall of 1917 and the winter of 1918 were quite a little higher than they had previously sold for in this vicinity. The prices had not advanced so much during the period of two or three years before the winter of 1918; they were just beginning to advance in the winter of 1917. That is when so many millions were made on sheep. Prices began to advance in the winter of 1917 and went up rapidly from then on. It is my opinion that the price of sheep was directly connected with the increase in the price of wool. It is quite evident that the price of wool has gone up. Since we have bought clothing down here we wonder what they have done with the wool. I never heard of such prices before as were put on sheep in 1918.

W. W. BROWN, (Deposition) sworn on behalf of plaintiff, testified as follows:

**DIRECT EXAMINATION:**

I reside here at Grangeville, and have resided here for twenty-five years. My business is banking, and I have been in that business all that time. In my business I have kept close check on the values of livestock in this community. We have loaned



quite extensively on livestock. I think I am familiar with the values of livestock generally, and was familiar with the values of livestock here on the second Monday of January, 1918. The value per head of what might be termed common cattle, general run, on the second Monday in January, 1918, average ages, just about as if a man raised them, we would consider sixty dollars, for a band of cattle of different ages. Of course this is not a dairying country, and the average value of milk cows is not as high as in some places, but I would consider the average value of cows that are milked at about \$75.00. I was familiar with the value of stock hogs in January, 1918; their value on the second Monday of January, 1918, would be fourteen cents. I was familiar with the value of sheep in January, 1918. Taking all ages, and breeding sheep, yearlings, up to nine or ten years old, I would say the value of common sheep, such as would be in the country on and after the second Monday of January, 1918, per head, would be about \$15.00. I would say that the average value of work horses on the second Monday in January, 1918, would be \$100.00.

#### CROSS-EXAMINATION:

Any values I have given pertain to this immediate vicinity. I arrived at the value I have placed on common cattle by the sale of the cattle. I don't think it is a fact that a band of cattle, if they are the same class of cattle, have more value than a few,

one or two or three or four, insofar as the sale value is concerned. I might say that I think a band of cattle, that is, a large bunch of horses or cattle, will average a better grade than the smaller bunches. My price was the average price, including, at that time of the year, coming yearlings in the spring, but not winter calves. The yearlings, or coming yearlings, while classed as common cattle, would be of much less value than the two-year-olds, or three-year-olds. For beef purposes I take it that cattle would deteriorate, steers, after they are five; cows would deteriorate probably after they are ten years old. My idea is based on a band of cattle—I refer particularly to steers—where the oldest steers are four years old and the youngest are coming yearlings. Of course the cows are different in that respect. Cows for breeding purposes do not begin to deteriorate as early as a beef steer. The steer, after he is five, deteriorates in price because he gets rough and does not dress out as well. Cows for breeding purposes in this country when three years old and past sell for about the same; they begin breeding at two years, second calves at three. In my experience I have not bought or sold cattle. A large amount of our loans are on cattle, livestock. We probably carry \$200,000.00 in loans on cattle and sheep. Sometimes, but not always, I personally look over the bands of horses. In some cases I make loans without inspecting the cattle and depend upon the integrity and reputation of the man with whom

I am dealing. I have different ways of arriving at the value of the cattle, sometimes one way and sometimes the other. We figure to loan money to buy cattle—we know what they are when the borrower buys them; and we sometimes get the neighbors. We are familiar with the sales. The people bring their cattle out from the ranges to the railroad here, and I see them, the class of cattle, and the prices they get for them. The average weight of the work horses would be about 1300. My answer fixing the value of horses would not apply to the common term "cayuses," it would not apply to range cayuses. In these days there are not many range horses in this part of the country. There was a time when there was a large number. It would not change the average. I have no statistics from which to ascertain the actual number here in January, 1918; I only know they are scarce. I don't know how many work horses were here in January, 1918. The value I have fixed on common horses would apply only to draft or work horses. I should estimate that probably ten per cent of the horses in this county are range cayuses, or was at that time. Sheep are the only migratory stock in this county, and in January there are none of that class; they are taken on the range in the spring and off in the fall. Most of the sales of stock here are made in September and October and November. My dealings with stock extend through the year; but I might say there are frequent auction sales, which



we often attend and buy notes, and are familiar with what they sell at auction; that is all kinds of livestock.

Q. Now, the values that you have placed on this stock, would that particularly pertain to the month of January, 1918?

A. No.

MR. McNAUGHTON: Do you understand the question?

A. Yes, sir.

MR. McNAUGHTON: The values you gave me were values pertaining to January, 1918, were they?

A. Yes, sir.

S. L. REECE, (Deposition), sworn on behalf of plaintiff, testified as follows:

DIRECT EXAMINATION:

I reside at Pocatello, and am in the banking business; I have been in that business in the State of Idaho about seven years. I am president of the bank at this time. In my business as a banker I have business relations with regard to livestock; we loan a great deal of money on livestock. I am fairly familiar with the sale of livestock. I was pretty well acquainted with the values of livestock, say cattle, sheep, and hogs, in January, 1918, in this part of the state. In my business as a banker I have attended public sales of livestock in this part of Idaho, for the purpose of clerking the sale and

taking notes. The cash value of two to three year steers per head in January, 1918, would average between sixty to seventy dollars; heifer stuff, two to five years old, would average between fifty to sixty dollars per head, including cows. Of course a good grade of milk cows would average from seventy-five to a hundred dollars. As to the cash value of the average stock hogs on or about the 2nd Monday of January, 1918, of course, you will understand that stuff in the way of 250 to 260 pounds is worth quite a little more than the average stock. Unless it is a very good grade of stuff, I would say perhaps twelve or fourteen cents a pound; that would be twelve or fourteen dollars a hundred, live weight. The cash value of sheep in this country on or about the second Monday in January, 1918, common sheep, common ewes, cross-breed ewes, two to five years old, would be worth probably sixteen or seventeen dollars per head; the major part of the sheep in the country, cross breed sheep and cross breed ewes, of the age of five years, were selling from sixteen to eighteen dollars per head.

#### CROSS-EXAMINATION:

I am now connected with the Bannock National Bank of Pocatello, and my position with that bank is president, which position I have held for about twelve months. Prior to the time I became president of the bank, I was cashier of this bank for about twelve months. Prior to that time I was cashier of the First National Bank at Blackfoot for five

years. I have had two years of banking experience in Pocatello and five years in Blackfoot, in Idaho. Prior to that time I was not a resident of Idaho. During my seven years in Idaho banking has been my principal business. In giving prices on the various kinds of livestock I referred to transfers of livestock. We have buyers come into Pocatello and buy stock that is fed for the market. In giving the prices to which I have testified, I have reference to the prices paid to the stock men through the country. We do not have very much dealing with the people who purchase stock for the market. I cannot give you the exact market price of cattle, hogs, or sheep, at the time about which I have testified. The prices that are paid for cattle, hogs, and sheep fluctuate from time to time. The question of what cattle are worth depends a great deal upon general market prices and also local conditions. Without looking up the market bureau for that time I cannot give you the exact price for steers from two to three years old, in Pocatello and vicinity, on the second Monday of January, 1918.

Q. Do you know what the market price in this city and vicinity of the second Monday in January, 1918, for heifers between two and three years old?

A. Fat stuff?

Q. Yes, such as would be sold on the market?

A. I know what they would have been sold for from one rancher to another.



(Continuing) Not very many sheep were shipped to the market in January; I only know what they were sold for from one sheep man to another. As well as I remember, the market price of hogs such as would be sold on the market, on the second Monday of January, 1918, was something between twelve to fourteen cents a pound; I do not remember exactly. There has been quite a change in prices of cattle, hogs, and sheep in this vicinity between the second Monday of January, 1918, and the present date. I am testifying as to the prices in January, 1918. I have not consulted any data to refresh my mind as to the prices at that time. The reason why I recall the prices of these various kinds of livestock is because I inspected livestock for a number of loan companies, and have for a number of years. I can come very close to remembering the price of these livestock during any particular year.

Q. What was the price of steers two or three years old on the second Monday in January, 1917?

MR. McNAUGHTON: Objected to as immaterial.

THE COURT: Overruled.

A. I presume fifty or sixty dollars a head.

Q. What was the price of steers from two to three years old on the second Monday in January, 1919?

A. How much did they weigh?

Q. You have not heretofore qualified your an-

swers as to what the animals weigh. I am asking the same questions as you have heretofore answered.

A. I would like to know what they weigh.

Q. Can you answer the question?

A. I can tell closer if I knew what the steer would weigh.

Q. Is it necessary for you to know what they weigh in order to give a reasonably accurate opinion as to what their value was?

A. Well, it would be a little easier to tell.

Q. Well, is it necessary that you know what the animals weigh in order to give an opinion?

A. Well, we have taken it for granted that steers are in condition and fairly good flesh.

Q. You took that for granted in fixing the prices that you did? Now a great many cattle are not in good condition and good flesh in the month of January in any year?

A. Some are not.

Q. Going through the winter tends to make them poor and in bad condition, doesn't it?

A. According to how they are taken care of and fed.

Q. What kind of a winter was it in the vicinity of Pocatello in 1918—the winter of 1917-1918?

MR. McNAUGHTON: Objected to as immaterial.

THE COURT: Overruled.

A. 1917 very hard; 1918 very open.

Q. I refer to the winter of 1917 and 1918.

A. Can not compare two in one answer.

Q. The winter commencing in the fall of 1917, following the fall of 1917, and going through the months of January, February and March of 1918.

A. Very mild and open winter.

Q. Was stock permitted in this vicinity to run on the range during that winter? A. Some cattle men ran their stock on the range up until February.

Q. Did they feed prior to that? A. No, sir.

Q. Stock that runs on the range during the greater part of the winter is apt to be in very poor condition, is it not?

A. According to the range.

Q. Well, in such range as there is in this vicinity; unless stock is fed, and is permitted to run on the range is apt to be in poor condition, is it not?

A. In the vicinity of Pocatello, yes, but we had a great deal of cattle up by Idaho Falls, and the west there, and they got along nicely up until February.

CHRIS A. HAGAN (Deposition), sworn on behalf of plaintiff, testified as follows.

DIRECT EXAMINATION:

I reside in Moscow, Idaho, and have resided here for thirty years. My business is the buying of livestock, a meat market, and a packing business; I have been in that business about twenty-four years. I am and have been for the last twenty-four years in the business of livestock here. I am



pretty well familiar with the surrounding country. I was familiar with the value of livestock on the second Monday of January, 1918. It is hard to say what would be the average cash value per head on common cattle on the second Monday of January, 1918, for the common run of cattle in Latah County is different to that in other parts of the state. In Latah County the common run of cattle that you would find in this county on the second Monday of January, 1918, excluding milk cows and thoroughbred cattle and excluding everything under one year, and including everything from coming yearlings on up to as old as you would find them in this county, I would say would be worth fifty dollars. I was familiar with the cash value of stock hogs in Latah County on the second Monday of January, 1918. In my business as a packer, I have handled both cattle and hogs. I would say that the cash value of stock hogs on the second Monday in January, 1918, would be about fourteen cents, to the best of my recollection. The cash value of milk cows per head on the second Monday of January, 1918, was about \$60.00. I would say that the cash value per head of common sheep, such as you would find in this county, on or after the second Monday of January, 1918, would be seventeen dollars. In my answer as to the value of stock hogs at fourteen cents per pound, I mean live weight.

## CROSS EXAMINATION:

I would say the price of common cattle in this county in January, 1916, was about fifty dollars. I arrive at the value of the stock to which I have testified on the basis of what the market value is and what it can be sold for on the open market. I would not answer to how much stock was sold in January, 1918; of course I have no way of knowing that.

Q. What would you say the market price of these animals is? A. I would say the supply to the man.

(Continuing) I am guided by the market prices from Spokane. My estimate of the value of these animals is based on the market price of livestock in Spokane and what I have to pay for them here. I did not buy any common cattle here in January, 1918. I could not say how many stock hogs I bought without looking at my records; possibly about seven or eight hundred hogs. I could not tell you without referring to my files how many sheep I bought in January, 1918. I do not know what milk cows were assessed at in this county. I did not pay taxes on cattle in 1918.

Q. You say your business is buying and selling?

A. We never carry livestock.

(Continuing) I don't know what milk cows were assessed at per head. I do not know how many sheep there were in the county and sold in

the county in January, 1918. I do not know how many cattle of common stock there were in the county in January, 1918. A yearling would not be worth as much as common stock; that is, a yearling would not be worth as much as a three-year-old. My answer to the question of Mr. McNaughton included yearlings. I do my buying mostly in Latah County; my operations are confined to this immediate vicinity.

MR. GRAY: Mr. Potts, yesterday you were using the 1917 report of the State Board of Equalization. I should like to offer that in evidence. You were asking something about some values in this county in 1917, and it is all shown in there.

MR. POTTS: I don't think we have any objection.

Said report was thereupon marked PLAINTIFF'S EXHIBIT No. 24.

MR. GRAY: There are four other exhibits here which I desire to offer in evidence. I don't know that Your Honor will receive them. I desire to offer the transcript of proceedings and statement in regard to the five hundred thousand dollar bond issue of the Nampa Highway District, Canyon County; a general statement of bonds proposed to be issued by the city of Twin Falls, Idaho, made by the clerk of each of these municipalities; the official statement regarding municipal bonds of Idaho Falls, Bonneville County, by the clerk of that city, under his seal; and a statement of bonds of Bing-



ham County, issued by the auditor. These are in line with Mr. Eagleson's advertisement, which you ruled out. I offer those for the purpose, Your Honor, of proving the allegations in the complaint, the fact that property in this state generally is assessed at not to exceed forty or fifty per cent, as a matter of common and general knowledge.

. MR. POTTS: We object to each of these offers, on the ground that they are incompetent, irrelevant, and immaterial, and not properly identified, and their genuineness is not established.

THE COURT: Sustained, on the ground of incompetency.

MR. GRAY: There are two of them, Your Honor, under the seal of the officers.

THE COURT: Well, even assuming them genuine, I mean, still they are incompetent to prove value.

Said documents were thereupon marked PLAINTIFF'S EXHIBITS 25, 26, 27 and 28.

27 and 28.

MR. GRAY: If Your Honor please, I didn't offer them for that purpose. I don't want Your Honor to misunderstand my offer. I offered them for the purpose of showing that as a matter of common and general knowledge in the State of Idaho, and has been for some time past, that the real value of property is two and a half times the assessed value of property .

THE COURT: Well, perhaps I don't understand these instruments then. I understood that they simply set forth what the value of property is. Do these say anything about the assessed value?

MR. GRAY: Yes,—the true valuation approximately eleven million dollars, and the assessed valuation four million,—that is in Twin Falls. In the Canyon County district, assessed valuation seven million, the estimated actual valuation seventeen million five hundred thousand. These are the circulars that these municipalities send out generally to the people who are in the habit of buying bonds.

THE COURT: Yes, but wouldn't it be merely a statement of an officer who isn't authorized by law to bind the county, and who isn't required to do that?

MR. GRAY: Yes, I think probably that is true, but nevertheless he is an officer who is presenting certain facts as an officer of the county or an officer of the municipality, to investors; and representations which he makes, while they are not binding as to the question of value, it shows that as a matter of fact these facts are shown by the other testimony are a matter of common knowledge, and everyone knows about it, and it is bandied around in the selling of the bonds and other business transactions.

MR. POST: Common understanding of the people and the officials of the State of Idaho.

MR. POTTS: We submit that it doesn't tend to prove that, if Your Honor please, even on that theory. The fact that an official makes a statement as to true value doesn't show that he has any knowledge as to the true value.

THE COURT: Of course, the Court might take judicial knowledge of the fact that property isn't assessed at its full value generally, but as to the proportion of value, I don't think we could do that, or of the ratio between the actual cash value and the assesment.

MR. POST: It tends to support that evidence that is already in, as to Twin Falls, about the mortgages and deeds.

THE COURT: The question, of course, is as to its competency. Mr. Gray disclaims offering this for the purpose of showing the value of the property. I think clearly it is incompetent for that purpose. It would only show the opinion of one person as to whether or not there is any real relation between the assessed value and the actual or true value of the property. I think I shall sustain the objection.

MR. GRAY: An exception.

FRED E. WONACOTT, heretofore duly sworn, testified as follows:



**DIRECT EXAMINATION:**

In 1918 the value which was placed upon logs for assessment purposes was fixed at the point of manufacture, or in the water, in the lake. If the logs were in the woods, or removed from the place of manufacture or the lake, the cost of moving them from that point to the lake or to the point of manufacture was deducted before the logs were assessed.

**CROSS EXAMINATION:**

I don't think I assessed any logs myself; I think all of our logs were assessed by deputies. I am not assuming what they did; I know what they did.

MR. POTTS: This is not directly cross examination, but I wish to have the witness identify this instrument.

A certain paper was thereupon marked  
DEFENDANT'S EXHIBIT No. 3.

I don't know whether Defendant's Exhibit 3 is the form of abstract that was used in 1918 throughout the State of Idaho, showing the assessment of the property in the various counties of the State. This don't come in my hands; I don't have any thing to do with the abstract; that is made up by the Auditor, and I am not familiar with that.

Q. Did you make your assessments of property in conformity with the classifications as shown by that form of abstract? A. We didn't have quite as many classifications in the agricultural lands here.

Q. Well, some of the classifications there— you didn't have any of that kind of land, you mean, don't you?

A. Well, for instance, we didn't separate—we put all the irrigated lands under one heading, and the dry farm lands, agricultural lands, were under another head. We just had two headings there for that class of lands. And grazing—arid sage brush, we didn't have. Waste lands—I don't think we had a class of waste lands. And the overflowed lands, we didn't use a classification for that either. Timber lands we had. Cut over and burnt. I don't think there was any mineral lands assessed. Standing timber.

Q. I am not asking you, Mr. Wonacott, whether you assessed each class of property, whether you had each class of property to assess in the county, but whether you followed that classification as to the property that you did have, in making your assessment.

A. With the exception of a few items perhaps on here, we did.

Q. Will you point out the few items that you did not?

A. Well, here is yearlings, one and two years old. Yearlings, cattle, we didn't—we put our yearling cattle in with common cattle, and the system we used would be to put two yearlings in for one of the common ones, and they all went in as common cattle, but we had—two yearlings went in, and all

classified under the head of common or stock cattle.

Q. You put two yearlings in at the price of one head of common cattle, did you? A. Yes, sir.

Q. That is one item under cattle that you didn't classify?

A. I don't think we assessed any calves, that is, if we did, they was assessed with the cows, alongside the cows.

Q. Any other items that you didn't classify?

MR. GRAY: What did they do if they only had one yearling?

WITNESS: I think threshing machines and engines were put under the head of machinery. I don't think we classified them—didn't have any class, threshing machines and engines, I think it was put under the head of machinery.

Q. With those exceptions you followed this classification?

A. Yes, sir.

RE-DIRECT EXAMINATION:

Q. About valuing the logs in the water or at the point of manufacture, did you give your deputies instructions to that effect, Mr. Wonacott?

A. Yes, sir.

Q. To make allowance for the cost of moving them to those places? A. Yes, sir.

RE-CROSS EXAMINATION:

Q. How did you give those instructions, Mr. Wonacott?



A. I talked it over with Carlyle, who did most of that work, and if I mistake not I believe I assessed the Rose Lake Lumber Company's logs. I am not certain about it, but I think I did. And there was a deduction made of their logs; their white pine logs was in the Little North Fork country, and they made a statement of the number of logs they had, to me, a sworn statement, as required by the law, and I think their logs were assessed at nine dollars, and a deduction made of two dollars and a half a thousand for bringing them from the Little North Fork country to the point of manufacture on the Coeur d'Alene River, to their mill.

THE COURT: You mean you actually assessed it at \$6:50 then? A. \$6:50, yes, sir.

MR. POTTS: Q. On the Little North Fork?

A. Yes. That is the white pine logs. That was the system, anyway, to allow the deduction for getting them to the point of manufacture.

WILLIAM THEODORE STEINHART, sworn on behalf of plaintiff, testified as follows:

DIRECT EXAMINATION:

I reside at Spokane, Washington, and am rate clerk, Northern Pacific, Spokane. I am familiar with the rates on livestock between points in Idaho and Chicago, Illinois, and points in Idaho and Spokane, Washington. I have the tariffs that are approved by the Interstate Commerce Commission. I have the tariff to Spokane which was in

force in January, 1918, but the figures on the tariff to Chicago, Illinois, unfortunately having been unable to locate the tariffs as now being cancelled. I know the difference, however, between the present and the former tariffs. In January, 1918, the rate from Points in Idaho to Chicago, in cents per hundred pounds for cattle and calves was 96c per hundred pounds. The rate on sheep or goats, single or double deck, was \$1.08 per hundred pounds. Hogs are based in single deck cars; from Spokane to Chicago, \$183.00 per thirty-six foot six inch standard car. It is hard to tell what that would average in weight of hogs; it would really take a packer or a meat buyer to tell you. I would say approximately 24,000 pounds; that is about what our cars run.

Q. Is the rate from Spokane any greater than it is from points in Idaho to Chicago?

A. The basis of rate—as a specific point, take Grangeville to Chicago—that would be the furthest point.

Q. And the highest rate, would it?

A. Yes, the highest rate—\$249.00 per car.

(Continuing) That is the maximum rate from Idaho to Chicago. The rate from points in North Idaho to Spokane, Washington, is entirely based on a distance rate. Take Sandpoint as a basis; if I remember right, Sandpoint, a distance of 68.1 miles, the rate is \$31.00 per standard car on cattle, hogs, sheep or goats. The average weight per standard

car of sheep would run approximately 20,000 pounds; the cattle would run a trifle heavier, I would say 26,000. Couer d'Alene was based on a distance rate of approximately 35 miles, \$21.00. We have commodity rates from Moscow to Spokane; on cattle \$29.00 per car; sheep and goats were the same, and hogs are also included. From Lewiston, the basis is \$43.00 per standard car. From Grangeville, \$58.00 per car.

#### CROSS EXAMINATION:

In stating that Grangeville has the highest rate of any point in Idaho, I mean the territory tributary to Spokane; I am speaking from the Northern Pacific gateway, the furthestest point naturally at the present time being a maximum; it has the highest rate on the Northern Pacific on points in Idaho tributary to the Northern Pacific. The tariff I have just quoted is a re-issue of the January, 1918, tariff. From our checking, our own records, we discover the rates as quoted here were in effect January 1, 1918. The heading of our tariff reads, "Northern Pacific Railway 2480-B. Cancels Northern Pacific No. 2480-A." 2480-A was in effect January 1, 1918. The tariff I have in my hand was made effective May 1, 1918.

#### RE-DIRECT EXAMINATION:

The rates to Chicago that I gave were rates governing points in South Idaho as well as in North Idaho.



## RE-CROSS EXAMINATION:

Those are all carload rates. Where there is not a full car, under a minimum they may have close to, we will say to Chicago, on cattle, the 26,000 pound minimum. If the carload rate is less than a less-than-carload rate the carload rate would apply. In other words, it means that a man would be penalized for having underweight. If a man here in Couer d'Alene had five or six head of cattle that he wanted to ship to Spokane, it would be less than a carload rate, and the first class rate, if I recall, was twenty-five cents per hundred on a probable minimum of say three thousand pounds. We will say each head of livestock, regardless of the weight of it, would be assessed at a specified weight of three thousand pounds for the first head. Each succeeding head would be given a weight of approximately fifteen hundred pounds, whether it actually weighed that much or not; you would have to pay freight on that weight. Under those conditions, from Sandpoint the first class rate would apply in the very same instance. I do not recall what the first class rate would be from Sandpoint. I think the first class rate from Grangeville is about \$1.44 per hundred at the present time; in 1918 it would have been about \$1.15. And the same requirements or arbitrary classification as to weights would apply; the weight is governed and the classification is governed by the western classification, which specifies how much an article should weigh.

On anything less than earload lots shipping to Chicago would be out of the question, especially on livestock.

MR. GRAY: We now offer those stock market reports in evidence.

THE COURT: Very well. They may be received.

(Plaintiff rested.)

C. O. SOWDER, heretofore duly sworn, upon being recalled in behalf of defendants, testified as follows:

DIRECT EXAMINATION:

I am the C. O. Sowder who has heretofore testified in this case. I am the County Auditor of Kootenai County. Referring to the books which are numbered 62, 64, and 67 respectively, they are records in my office as County Recorder; they are records of deed, quit claim deeds, No. 62; and No. 67 is a record of straight deeds, warranty and other deeds; numbers 64 and 67 are records of deeds. In our deed records we have printed forms and blanks. The printed forms are used for the state forms, county form deeds, and the blanks for miscellaneous deeds. By miscellaneous deeds I mean deeds that are not in the printed county form, and deeds in which the printed form cannot be used. No. 67 is a county form; and 64 is also a county form, and 62 is also a county form of quit claim deed. Prior to my election to the office of County Auditor I was en-

gaged in the banking business, as cashier. I was identified in Couer d'Alene with the First Exchange National Bank and the Couer d'Alene Bank & Trust Company. I was cashier of the First Exchange National Bank of this city from 1910 to 1918; I was cashier of the Coeur d'Alene Bank & Trust Company from January, 1918, to August, 1918. My connection with the First Exchange National Bank terminated some time in January, 1918, about the middle of the month. In January, 1918, and immediately prior thereto, I was familiar with the value of the shares of capital stock and shares of stock of the First Exchange National Bank of this city, and I knew the assets and liabilities of the institution.

Q. How did the actual cash value of the shares of stock of the First Exchange National Bank of Couer d'Alene, Idaho, compare with the book value of that stock, in the month of January, 1918, and immediately preceding that time?

MR. GRAY: I object to that as incompetent, irrelevant, and immaterial. The shares of stock of a national bank in this state were assessed under the provisions of a certain statute, and it doesn't make any difference what they were worth.

THE COURT: I think I will sustain the objection.

MR. POTTS: I think I have stated the offer sufficiently. Did I include both banks?

THE COURT: Just one, I think.



MR. POTTS: Q. Were you familiar with the value of the capital stock of the Couer d'Alene Bank & Trust Company, after you became connected with it in 1918?

A. I was.

Q. Now I will ask you to state whether or not the actual cash value of the stock of that bank was in excess of its book value?

MR. GRAY: The same objection.

THE COURT: The same ruling.

MR. POTTS: We offer to prove by this witness that the actual cash value of the capital stock of the Couer d'Alene Bank & Trust Company of Couer d'Alene, Idaho, was not in excess of the value of that stock.

THE COURT: The offer is denied.

LAWRENCE M. LARSEN, sworn on behalf of defendants, testified as follows:

DIRECT EXAMINATION:

I reside in Couer d'Alene and am county stenographer in the county attorney's office, part of my work.

Q. Will you produce the list, a tabulation of Kootenai County, that you have, Mr. Larsen?

The document produced by the witness was thereupon marked DEFENDANT'S EX. 4

(Continuing) The instrument, Defendant's Exhibit 4, was handed to me by Mr. Reed, to check up with the records of Kootenai County. I have

compared the tabulation there with the tabulation contained in pages 90 to 102 inclusive in the book marked Plaintiff's Exhibit 4. All the typewritten part here is a carbon copy of what appears on that exhibit. I checked this exhibit against the records of Kootenai County. I checked over every transfer that appeared on Defendant's Exhibit 4 with the records, as to dates, when executed, the names of of the parties, the consideration, the revenue stamps, and the description of the property. I did not check it over as to the assessment. On checking it I found that in a good many instances it was not accurate, either as to the names of the parties, as to pages on which recorded in the record books, or as to consideration, as to revenue stamps, or as to description of the property. I have not totaled up to find out approximately the number of inaccuracies that I found, but I made a pencil notation on this exhibit of the major ones. On what is marked here as sheet No. 1; in the transfer of Bridget Foley to Eugene Osburn, there was \$1.50 revenue stamps instead of \$2.00; I found that in fact the revenue stamps on the county records were less in amount than shown by the list. On the same sheet, in a transfer of Gus Hansing to O. F. Holgeron, the revenue shown on the sheet here is \$3.00, and on the records it is \$2.50. And in the transfer immediately below that the names of both the grantor and the grantee aren't as they appear on the book.

MR. GRAY: That is, they aren't spelled in the same way.

MR. POTTS: Well, we are not particularly interested in that.

(Continuing) And in the transfer recorded on page 84 of Book 68 of Deeds, it doesn't appear on this record that there were any revenue stamps, and there was \$2.50 worth of revenue stamps. In these that I referred to there are three discrepancies in the revenue stamps, two, and one that wasn't put down at all.

THE COURT: As I get it, there is a greater amount shown on the books of the County in two than is shown upon these sheets?

A. There is a lesser amount in both of them—fifty cents.

THE COURT: On each?

A. In each.

THE COURT: And in the other case the books of the County show \$2.50?

A. And this shows none.

MR. POST: Might I ask, in order to save time—in all three instances the consideration for the deeds is correctly stated on this sheet?

A. Yes, sir. On the second sheet, in the transfer of L. E. Kirkpatrick to P. Lbr. Co., the south half—

MR. POTTS: You don't need to state the description.

A. There are lots 3 and 4 of Section 5, and on here it is shown Lot 3 of Section 4, 52-5 west.



MR. GRAY: No, that isn't it. It is lots 3 and 4, 5-2-5.

THE COURT: Are you interested in the descriptions, Mr. Potts?

MR. POTTS: Well, to this extent, if Your Honor please. We are interested in whether this statement, so far as any material matter is concerned, shows discrepancies, to show how dependable these lists are. The descriptions would have this bearing, that if the descriptions are wrong, in checking as to the assessed value it would be apt to be wrong.

THE COURT: I see your point.

MR. GRAY: Lots 3, 4, 5, 2-5 west. They just left the little dash out between the 5 and the 2.

WITNESS: And that township too. It is section 5, and 4 there. The section is wrong, and there is one more lot. And this, he had just the section there. I just added the section to show what section that was in. On the transfer of Rose Lake Lumber Company to C. Ryser, there is a \$1.50 revenue stamp on that wasn't on this list. And on the transfer of Homer G. Quigley to Ralph W. Straight, this shows a consideration of \$8,000.00. On the books it shows one dollar and other consideration. The County record doesn't show the \$8000.000; it shows one dollar and other. This is what the county record shows; it shows the \$8.00 revenue stamps. In the transfer of John F. Saylor to James J. Day—to Jerome Day, on the re-

records—there is, in addition to the description shown here, there is also part of Lot 3 of Section 10, 49-4 west, that wasn't put on this list here. And on the deed from Charles H. McCauley to M. E. Hay, the consideration that appears on the records is \$3150 instead of \$3850, as shown on this sheet. A transfer of J. M. Brown and wife to the Independent Order of Odd Fellows, there are \$24.00 worth of revenue stamps that isn't shown on this sheet, that was shown on the records. That is on sheet marked No. 4, typewritten on the corner there. And on the transfer from Mary Field to Nellie De Roshia, there is a one dollar revenue stamp that is not shown on here, and the description is Lot 7 of Sherman Park Addition, Couer d'Alene, while here it shows Lot 7 of Park Addition, and it is Lot 9 on the records, of Sherman Park Addition. The description of the lot is Lot 9 of Sherman Park Addition, and on this list it is Lot 7 of Park Addition, Couer d'Alene. And on the deed of George N. Osborne to Russell & Pugh Lumber Co., the consideration shown on the records is \$7500, and on this sheet here it is \$9000. And in the transfer of J. M. Casey to—it shows on the record A. A. Cram, two transfers, John M. Carey and wife to A. A. Crane. That is on page 5. And there is \$1.50 revenue stamps that isn't shown on this sheet here. And I have written in, in pencil, on this sheet, a transfer of J. H. McFarland and wife to R. H. Grant, consideration \$2500.00, stamps \$2.50,

and it tallies with part of the description that is typewritten on here, but didn't show. The consideration and revenue stamps and the name of the grantor didn't show on that list, and it is the north half of the northeast of 15, 47-3 west. There is a description shown, but no names of the grantees or grantors, and in checking it over it checked out with that description shown there. It doesn't show any consideration here at all. That would be the fourth line of the descriptions. There is nothing shown here under consideration.

MR. POST: It says \$1500 on this one—J. M. Casey to A. A. Cram.

A. This shows that there, you see. All that is shown is the description.

MR. POST: Doesn't it show \$1500 in your copy?

A. It does, for tract 66 of Hayden Lake, but it is for the description just above that, but there is no parties or consideration shown.

MR. POST: Well, that isn't so in this copy. I don't understand what he says. Four descriptions and four considerations.

MR. GRAY: In other words, it reduced the total amount of the consideration.

MR. POTTS: Well, we are not concerned with whether it was reduced or increased.

Q. What is the assessed value of that tract of land as shown on this list, Mr. Larsen? A. \$2,-415.00.



(Continuing) And the consideration is \$2500, as carried out here on this sheet.

And the transfer from Bessie L. and Lawrence Hamp to J. C. Lawrence Company, the description is given as tract 2 of Messiam Park, and the description on the record is Tract F. of Merriam Park. And on page 5, the last transfer, S. L. Land Co., to W. F. Patter, the consideration on this sheet is given as \$1.50 and on the records it is \$150.00. I am now testifying from page 6. From James H. and Lucy J. Irnes, here—it is Imas on the records—to Laura Elma Behm—it is Louise on the records.

MR. GRAY: He jumped page 6. It is the second page 6.

(Continuing) There are two pages 6. Part of the description here shows, on this sheet, as the northwest of the southwest of Section 28, while on the records it is the northwest of the southeast of Section 28. There are conveyances that were not included here, but no value was given either; just a \$1.50 revenue stamp, and no description followed after, and in some cases I just put down the description. In the transfer of M. A. and Chester D. Gibbs to Lucia Armstrong, it is shown on here, the figure 8—33, Town & Kings. The description on the records is one-half of Lot 8, Block 33 of Kings Addition to Couer d'Alene. The only difference is that on the records it is half of the lot instead of the whole. And in the transfer on the same sheet, of F. M. and Maggie Newman to Elma E. Parken, Block

81 has been omitted. It is the east half of Block 81, 88, 89, and 96.

Q. Now take your consideration and revenue stamps and pass on. Are there other discrepancies as shown here in the descriptions that you found?

A. There aren't except on page 7, the description given as to the north half of the southeast, the southeast of the northeast, and the south half of the southeast, there is no section, township or range given, and I added that on from the record; that doesn't show any difference, except that it wasn't complete. On the transfer of Carl O. and Christian Anderson to M. Gingsich, the consideration is one dollar and the stamps \$1.50, that did not show on this sheet. And on sheet 8, this transfer of Aug. and Emma C. Edgherg to Anna Chapman Smith, the consideration on the records is \$10.00, and it is shown here as \$1.00. And the transfer of Horace and Anna Gunderson to M. Henshel, it shows on this sheet Lot 1, Block 13, of Worley, and on the records it is Lot 18 of Block 13 of Worley.

This was a transfer on 273, marked too old, but the date of the instrument was August 1, 1918, and the consideration was \$600.00, and \$1.00 revenue stamps, and it was for the northeast of the southwest of 33, 52-3 west. All that was marked here was, "Page 273", and, as description of that, it was too old; and I looked at the description to see when the deed was made, and it was made on Aug-

ust 1, 1918, and I put in the consideration and the stamps and the description of the property.

Q. Now hurry on, confining yourself to the consideration and revenue stamps, where it is of any size.

A. In the transfer of T. M.—and should be F. M.—and Maggie B. Newman to Thomas M. Dahl—the description on the records should be F. M. and Maggie B. Newman to Grace W. Williams.

The consideration is \$1000.00, and the revenue stamp \$1.00, where they have \$1.00 consideration and \$1.50 revenue stamp. That is on page 10. The consideration here is \$1.00, and it is \$1000.00 on the records. And on the transfer of Emma and Jason Peterson to W. J. Atkins, the description here is northeast of the northeast of north half, northwest, southwest of southwest, Lots 11 and 12 of 5, 48, 1 west. The description on the records is the northeast of the northeast of Section 7, and north half of the northwest of Section 8. Otherwise it is the same.

And on page marked 11, the description of J. W. S. and F. M. Dillon to O. B. Hudson, there was one eighty acres left out in the description. The southeast of the northwest, and the northwest of the southwest was left out in the description. This marked page 538 of the records, and \$10.00, and there was no revenue stamp, but I have it on my description. There was a \$3.00 revenue stamp on the transfer on that page of the record.



I found the conveyances covered by these thirteen sheets in the miscellaneous deed records. I know the county form of deeds. It had the printed deed book in which those deeds were recorded in 1918. I investigated those deed books for 1918, and found that no conveyances appearing on record on books 64, 67, or 62 of deeds appear in any way upon the records in those thirteen sheets. The recording in these books commences in February, 1917. The first recording in 1918 begins on page 336 of this book, and goes through the balance of this book and part of book 67. That is not completed yet. The deeds from page 336 to page 638 in deed book 64 are instruments recorded in 1918. October 17, 1917, comes at page 250. The deeds recorded from page 250 to 319 are those recorded between October 17, 1917, and January 1, 1918. The entries in 1918 in deed book 67 run from page one to ten; the rest of it is in 1919.

MR. POST: That is a quitclaim deed book, isn't it?

MR. POTTS: That doesn't make any difference, whether it is or isn't.

WITNESS: I found that none of the conveyances recorded in 1918 in this quitclaim deed book were mentioned in any way on these thirteen sheets.

Q. Well, just point how many there are in 1918. Go back to October 17, 1917, if there is a starting point at that date in the book.

A. It begins on page 101 and runs to page 146 inclusive, deeds that were recorded in this book between October 17, 1917, and January 1, 1919.

Q. Now do all those deeds express a consideration of one dollar, or do they express other considerations?

A. They express other considerations.

(Continuing) Some of them have revenue stamps on them. The various deeds that I have just testified about in the three books are not included in the list which I compared. I did not count the number of those deeds, except that there were over three hundred or three hundred pages in the two books containing the county form of warranty deed, and the number given of the quitclaim.

CROSS EXAMINATION:

I did not go through this quitclaim deed record very carefully.

Q. You said that there were many other considerations than one dollar mentioned here. I am going to have you just take that at the beginning and turn them over rapidly, and read the considerations in those several ones, and the revenue stamps, if any show.

THE COURT: I don't see the materiality, gentlemen, of the quitclaim deed book. I didn't understand Mr. Wonacott to testify that he undertook to classify the quitclaim deeds. Beyond that for the purpose of showing the value of the property conveyed, the consideration named in a quit-

claim deed would have no prohibitive value at all, would it?

MR. POTTS: No. Your Honor appreciates, I have no doubt, that we have simply checked up this tabulated statement in this county, and are showing the omissions.

THE COURT: I don't think we will take the time to go into this gentlemen.

Q. Now, Mr. Larsen, in record book 64, where did you start and say that the deeds during that period were not included in this list?

A. I said the deeds that began being recorded on the 17th of October, what the records show.

Q. What was the date of that deed?

A. The 9th of May, 1917.

(Continuing) The next deed is dated the 3rd of April, 1917. The next one was the 11th of February, 1917, and the next one the 19th. The next one was the 2nd of August, 1917, and the next one the 20th of October, 1917, with a consideration of one dollar and other valuable consideration. I don't see any revenue stamps on here. The next one is the 19th of October, with a consideration of one dollar and other valuable; I don't see any revenue stamps.

Q. Take the next one.

A. Fifty dollar consideration.

Q. The date?

A. The 3rd of March, 1909.

(Continuing) The next one is the 6th of Dec-



ember, 1911; the next one the 22nd of November, 1916; the next, the 18th of June, 1916; the next the 12th of October, 1917, with a consideration of one dollar and other valuable; I don't see any revenue stamps. The next one is the 4th of December, 1915; the next one the 23rd of October, 1917, consideration \$300.00; I don't see any revenue stamps. The next one is the 8th of October, 1917. That last one, the one that we just passed, was a town lot.

Q. The one on 264?

A. That is the 8th of October, 1917.

Q. What is that?

A. The consideration or the lot? Consideration \$1400.00. It is on a Hayden Lake irrigated tract. I don't see any revenue stamps.

The one on 265, the 8th of October, 1917, consideration \$2400.00, no revenue stamps. Next, the 22nd of October, 1917, consideration \$2100.00, no revenue stamps. Next, the 31st of March, 1917; the 6th of June, 1917; the 30th of November, 1912; the 26th of October, 1917, consideration one dollar and other valuable, no revenue stamps. The next is the 22nd of October, 1917, consideration \$300.00, no revenue stamps; that is a lot in Athol. The next is the 10th of March, 1915; the 8th of October, 1917, consideration one dollar and other valuable, no revenue stamps. The 10th of March, 1915. The 25th of April, 1917. The 30th of October, 1917, consid-

eration one dollar and other valuable, no revenue stamps. The 1st of August, 1916. The 5th of November, 1917, consideration one dollar and other valuable, no revenue stamps. The next is the 9th of July, 1917. The 30th of October, 1917, consideration one dollar and other valuable, no revenue stamps. The 2nd of November, 1917, consideration one dollar, no revenue stamps. The 3rd of October, 1917, consideration one dollar and other valuable, no revenue stamps. The 5th of November, 1917, consideration one dollar and other, no revenue stamps. The 6th of November, 1917, consideration \$225.00, no stamps; that is a lot in the town of Worley. On page 285, November 9, 1917, consideration \$100.00; no revenue stamps; that is a part of forty acres of land, with an irregular description. November 9, 1917, consideration \$100.00; that is a part of eighty acres of land, with an irregular description. Page 287, October 29, 1917, one dollar and other valuable, no revenue stamps. The 12th of November, 1917, consideration \$10.00 and other valuable, no revenue stamps. Page 289, November 10, 1917, consideration one dollar and other valuable, no revenue stamps. The 24th of July, 1917, consideration one dollar, and no revenue stamps. The 2nd of August, 1917. The 2nd of August, 1917. The 11th of October, 1917, consideration \$3600.00, no revenue stamps that I can see. The 6th of February, 1915. The 2nd of August, 1917. The 14th of November, 1917, consideration one dollar and

other valuable, no revenue stamps. The 30th of October, 1912. The 16th of April, 1917. The 16th of November, 1917, consideration \$2500.00; that is tract 54 and block 35, Post Falls irrigated district.

MR. POTTS: By the way, that is agricultural land?

MR. GRAY: It is supposed to be, Mr. Potts.

MR. POTTS: But is it?

MR. GRAY: It is fruit land that some of my friends—

(Continuing) The 20th of June, 1916. The 12th of September, 1917. The 25th of October, 1917, consideration one dollar and other valuable, no revenue stamps. The 24th of September, 1917. The 2nd of October, 1917, consideration one dollar, no revenue stamps. The 23rd of April, 1915. The 23rd of April, 1915. The 26th of November, 1917, consideration one dollar and other valuable, no revenue stamps. The 25th of October, 1917, consideration \$15.00, no revenue stamps. That is an irregular description. The 26th of February, 1917. The 14th of November, 1917, consideration \$682.80. That is a lot in Woodlawn Park Addition to Couer d'Alene. November 26, 1917, consideration \$100.00. That is for a lot in Couer d'Alene. No revenue stamps. December 1, 1917, consideration one dollar and other valuable; no revenue stamps. The 29th of February, 1916. The 7th of December, 1917, \$500.00, and there is a fifty cent revenue stamp. That is for ten acres of land. The



10th of December, 1917, one dollar and other valuable, and a fifty cent revenue stamp. The blank day of June, 1917. The 10th day of December, 1917, \$350.00 consideration, no revenue stamps, and an irregular description; it runs by feet, and starts at a point and ends at a point. December 10, 1917, \$100; it is for a lot in Worley; no revenue stamps. Page 319, November 13, 1917, \$250.00, no revenue stamp, lots 2 and 3, the southwest of the northwest and the southeast of the northwest of section 5, 47, 3 west. December 10, 1917, \$10.00 and other valuable consideration \$2.00 revenue stamps. October 29, 1917, one dollar and other valuable consideration, no revenue stamps. December 14, 1917, \$6000.00, revenue stamps, \$6.00. The blank day of December, 1917, one dollar and other valuable consideration, and \$1.50 revenue stamps. The 1st of September, 1903. The 20th of April, 1917. The 19th of March, 1917. The 11th of April, 1911. The 1st of March, 1917. The 30th of June, 1915. The 10th of November, 1917, consideration one dollar and other valuable; I don't see any revenue stamps. The 23rd of June, 1917. The 20th of December, 1917, one dollar and other valuable; there appear to be no revenue stamps. The 27th of December 1917, \$1000.00 consideration, part of it was for lots, \$1.00 revenue stamps. It is part of certain lots with an irregular description, in Section 17, 43 West, lying between the right of way of the Oregon Railroad & Navigation Com-

pany and Lake Coeur d'Alene, except a certain other part which is excepted by feet in measurement. November 24, 1917, consideration \$5250.00. That is in the Dalton Garden tracts. The 30th of November, 1917, one dollar, no revenue stamps. December 26, 1917, one dollar and other valuable.

From there on it is 1918. That is the general character of the instruments that are filed in here. None of these conveyances in this book were put in the statement. It runs through the entire year of 1918 in this book, that and ten pages in the other book; and the same is true of the ten pages in the other book. None of the instruments recorded in these two books on these thirteen sheets. Those two books had the regular county form deeds. I have gone over and carefully checked these tabulations of Kootenai County lands. I did not take the trouble to find out what the difference was in the totals; it wouldn't vary so very much. I wouldn't want to say what it would be. On the first page the only discrepancies I find are in two places; in one place I find a \$1.50 revenue stamp instead of a \$2.00, and another place a \$2.50 revenue stamp instead of a \$3.00; and in still another place a \$2.50 revenue stamp is found which isn't shown on this list. Where the \$2.50 revenue stamp is shown the consideration is \$2500.00; and where the \$2.00 one is shown, which should have been \$1.50, the consideration is \$1400.00; and where the \$2100 consideration is shown the \$2.50

revenue stamp appears. On that sheet the considerations were all right, on sheet one. On sheet two the only thing was that in one place, in the consideration, is shown \$8000.00 instead of one dollar and other, in the conveyance of Quigley to Straight; there were \$8.00 of revenue stamps there, so that would represent an \$8000.00 consideration. I found one error in the consideration on page 3, where it should have been \$3150.00 instead of \$3,800.00. That is the first error in consideration, either in the stated consideration or in the relation between the revenue stamps and the nominal consideration, and then here, also a part of Lot 3. On page 4 I found a consideration of \$7500.00 instead of \$9000.00.

Q. In going through these did you take into account any mortgages that were assumed in the consideration? Did you take into account in the consideration whether or not the deed assumed the mortgage?

A. I don't remember whether I did in that one or not.

This one I made a notation of. But I am not sure whether I did in that.

Q. That is in the one which is \$9000.00 and shows as \$7500.00? A. Yes.

Q. You found one description there that was in Sherman Park Addition instead of Park Addition?



A. The lots were different, lot 9 instead of lot 7.

Q. You found here one deed carrying a consideration of \$2500. where there was a \$2.50 revenue stamp upon it, and the stamp does not show upon this tabulation? A. Yes.

Q. It doesn't change the consideration, does it?

A. A \$24.00 stamp where there is a \$2400.00 consideration.

Q. And the stamp indicates \$24,000.00?

A. But I checked that; \$2400.00 was the consideration.

Q. But if the stamps are correct the consideration was \$24,000.00. Was any mortgage assumed there?

A. I don't know; I didn't check over to see.

THE COURT: That is a town lot, isn't it?

MR. GRAY: Yes, sir.

Q. Now then, on page 5 you find that one piece of land which is described there, there is a consideration of \$2500.00 which should be added?

A. Yes.

Q. Well, that with pretty nearly balance what was left off, the difference on the page before, won't it? A. Yes.

Q. Any other mistakes in consideration that you found?

A. Well, except adding these few revenue stamps which weren't shown on here.

Q. But that doesn't change the consideration?

A. No. And here there is a description.

Q. Called Messiam Park insteam of Merriam Park?

A. Yes; and it is Tract 2 here and Tract F on the records.

Q. And one place you find a consideration here of \$150.00 where it is marked upon the statement produced as \$1.50?

A. Yes.

Q. And no revenue stamps?

A. That's right.

Q. That is evidently a typographical error. The next page, you find nothing affecting consideration?

A. No.

Q. The next page you find nothing affecting the consideration?

A. Not affecting the consideration. I do on the descriptions and a few revenue stamps.

Q. On the next page do you find anything affecting the consideration?

A. Except on this tract, there is \$1.50 revenue stamps.

Q. The fourth from the bottom was \$1.50 revenue stamps, should show?

A. Yes.

Q. That is the only difference you find there?

A. Yes.

Q. On page 8, anything in the consideration? You found one of those \$1.00 that should have been

\$10.00, is that right?

A. Yes, and where the revenue stamp should have followed the one dollar and other valuable consideration.

Q. The revenue stamp was fifty cents?

A. Yes.

Q. You didn't consider those—

A. And this one that was marked on this sheet "Too old," it was a deed dated August 1, 1918, consideration \$600.00, and one dollar revenue stamps, on forty acres of land.

Q. Was that the date of the deed or the date it was recorded?

A. It was the date of the deed.

Q. Anything on page 9, anything affecting the consideration?

A. Not the consideration.

Q. On page 10 anything affecting consideration?

A. In the middle of the sheet there is a \$1000.00 consideration given as one dollar.

Q. That is the one to Dahl?

A. Yes; it is to Grace W. Williams instead of Dahl, one dollar revenue stamp instead of \$1.50.

Q. Any other?

A. No.

Q. On page 11, anything affecting the consideration?

A. No.

Q. On page 12 anything affecting the consider-



ation?

A. No.

Q. How many books of deeds did you look through, Mr. Larsen, in checking these up?

A. I looked through book 66 and book 68. On this sheet it refers to book 67, but there are no entries on book 67 that jibe with any of the data on here.

MR. POTTS: Doesn't your record show the number of deeds that you have there in Kootenai County, that that compilation is taken from, on the yellow sheet at the beginning of the—

MR. GRAY: 290 deeds.

(Witness excused.)

R. S. KERCHIVAL, sworn on behalf of defendants, testified as follows:

DIRECT EXAMINATION:

I reside at Coeur d'Alene, Idaho, and am deputy County Auditor of Kootenai County.

Q. Mr. Kerchival, do you know what the state and county levy of Kootenai County was in 1918?

MR. GRAY: I don't see that that is material.

THE COURT: He may answer.

Q. The state and county separately, Kootenai County, in 1918.

A. The state levy in Kootenai County was 2.8 mills; the county levy was 12.2, a combined levy of 21 mills.

Q. What was the last one?

A. 12.2.

Q. You didn't mean 21, did you?

A. Fifteen mills, I mean to say.

(Continuing) I own some land in Kootenai County, and am generally familiar with the irrigated lands in this county. I own some irrigated land. I knew of irrigated lands in Kootenai County being bought and sold in the year 1918, or the latter part of the year 1917. I know how much per acre irrigated lands in this country were assessed at in 1918. The assessment was \$50.00 per acre on the irrigated tracts, in the five different districts; that was on the land alone. The land I owned was in the Hayden Lake irrigated tracts. I think I purchased some of them in 1916 and owned those tracts in 1918. I was familiar in January, 1918, with the reasonable market value of irrigated tracts generally.

Q. What was the market value of those tracts generally in this county at that time?

A. You mean just for the land itself?

Q. The land itself.

MR. POST: Water right?

MR. POTTS: Including water right, of course.

MR. POST: And fruit trees, etc., on it?

MR. POTTS: Not including improvements.

MR. POST: It includes trees, though.

MR. POTTS: Well, the trees were a liability then.

THE COURT: Perhaps you are willing to have

them included then, Mr. Potts. Including water right and trees, and you mean cultivated—of course the cultivation comes in?

MR. POTTS: Of course I have to get at the value of the land generally, if Your Honor please.

THE COURT: Yes. But so the witness will understand you, you are excluding certain things?

MR. POTTS: I exclude improvements.

THE COURT: By that you mean what?

MR. POTTS: By that I mean the things that are assessed as improvements—the buildings and additions to the lands.

MR. POST: What do you mean by additions to the lands?

MR. POTTS: Just exactly what it means—anything added to the lands.

THE COURT: Does the statute define what shall be included in improvements?

MR. POTTS: Yes, the statute defines improvements. I am not able at this moment to give a complete definition, as the statute defines them. I will direct the inquiry first, however, to the lands which are unimproved.

Q. Are there a considerable quantity of those lands which have no improvements on them, aside from being cultivated?

A. There is, yes, sir.

Q. What was the market value of those lands in January, 1918?

A. As I understand, Mr. Potts, you mean the



land that was being used for agricultural purposes, other than the orchards?

Q. Yes.

MR. GRAY: Oh no; he means all of them.

MR. POTTS: I am directing my inquiry now—other than the orchards.

THE COURT: Very well. He may answer.

A. I know the value of lands that were out there being used for agricultural lands, but I don't feel that I could put a value on the orchard land.

Q. That is what I am directing the inquiry to now, is the lands used for agricultural purposes.

THE COURT: What could they be bought for?

A. They were bought for from \$55.00 to \$70.00 during the time that I purchased these.

MR. POST: He says during the time he purchased them. He is not confining it to January, 1918.

WITNESS: Yes, sir. There was practically no difference in the value between that time and the second Monday of January, 1918.

(Continuing) I knew of these irrigated tracts being bought and sold in the latter part of 1917, at those figures; I don't recall any sales being made right around early in 1918. The five irrigation districts I mentioned comprise the irrigated land in this country; there are five known irrigation districts in this county. I couldn't state positively the comparative amount of the land in those five districts which was farm land used for farming pur-

poses, as distinguished from orchard lands. I have never paid a great deal of attention to the amount of land in the district in which I am out there, but the majority of it is not in trees, the majority of that district. I don't know just what percentage, but the majority is not in orchard.

#### CROSS-EXAMINATION:

My land is in the Hayden Lake irrigated district; it is supposed to be irrigated land. I have never raised crops on it by irrigation; it has been farmed as dry-farm land. The land right across the road from this place I am speaking of has the water on it, and mine has the domestic water on it, but I have never used the irrigating water; I have never been able to get enough to use. That is the history of the district there. In this particular district there has been difficulty in getting water. I have simply grown dry-farm crops. And for that purpose it has been selling at from \$55.00 to \$75.00 an acre; that is its market value.

Q. Now, in going out to your land you go through several miles of beautiful orchard land, cultivated, and with berry bushes and other small fruits on it, don't you?

A. There is some. As a general thing you don't go through it; there is some on one side of the road.

Q. You know where Dalton Gardens is?

A. Yes, but I don't go through it.

Q. Do you know how many acres in Dalton Gardens?

A. Something over a thousand, I believe.

Q. What was the average value in the latter part of the year 1917 and in January, 1918, what was the average market value of that land in Dalton Gardens?

MR. POTTS: The witness has already stated that he didn't know the value of fruit lands, orchard lands.

THE COURT: Well, do you know the value of this land in the Dalton Gardens section?

A. There is very little land, as I remember it, Mr. Gray, in Dalton Gardens that is not in trees. There are a few tracts that sold rather cheap that aren't in trees; I don't know for what reason, whether they are a little high, or what it was. I couldn't tell you what the value of the Dalton Gardens is, because they are highly cultivated lands, and have a great many improvements on them.

Q. And they are included in what is classified as irrigated lands in this country?

A. Yes, sir.

Q. And assessed at an average value of \$50.00?

A. I think it is a straight assessment of \$50.00.

(Continuing) My land out there was assessed at \$50.00 an acre; also the land in Dalton Gardens. In 1918, on my land I raised potatoes and grain. I had ten acres of potatoes in there in 1917, and in 1918. I cannot tell you how many bushels of potatoes to the acre I got. In 1917 I believe I got something over six hundred sacks off of ten acres.



I don't remember the market value per sack in the fall of 1917; it was something around between \$1.00 and \$1.25, I believe.

Q. What did it cost you to raise those potatoes on that ten acres?

THE COURT: I don't think we can go into those details.

MR. GRAY: I think it very materially tends to show that as a matter of fact his own assessment was very low—to think of raising 600 sacks of potatoes on land assessed at only \$50.00.

THE COURT: If he got only 600 sacks of potatoes off of ten acres—he ought to have gotten that many off of three acres.

MR. GRAY: But he isn't a good farmer; he is a county auditor.

(Witness) I didn't have quite that many potatoes in 1918; I don't remember just exactly. I was in the hospital part of that summer, and I don't remember just what the crop—I raised some grain out there. I haven't kept the cost of these things separate. I have some other lands there, and I farm them all together. I have some other land there that I speak of as not being irrigated land; I have it in grain mostly; it is dry farm land.

Q. What is that assessed at?

MR. POTTS: We object to that as improper cross-examination. We haven't gone into dry farming.

MR. GRAY: He calls this irrigated land, but

as a matter of fact it isn't?

MR. POTTS: It is assessed under a classification of irrigated land, at fifty dollars an acre, and that is what our inquiry is directed to.

MR. GRAY: Our inquiry is trying to get at what the facts are. And he has probably got a large farm out there adjoining these few acres that probably raises more wheat than his alleged irrigated land.

THE COURT: Is this land you are directing his attention to included in what is called irrigated land?

Q. You say you have a lot of land adjoining there?

A. I have a piece of land between the two districts, that is not within the irrigated limits.

THE COURT: I don't think it would be cross-examination then.

MR. GRAY: It might be, for the purpose of finding out about the assessment of such land. He comes in here and has a few acres that he doesn't put any water on, in an irrigation district, and calls it irrigated land. We ought to be able to show that, Your Honor. He has this large dry farm right adjoining it, and probably raises as much on the—

THE COURT: That may be, but counsel has inquired of him only as to the actual valuation of what are called irrigated lands, and from his testimony I take it that these lands are assessed uniformly, whether they are good or bad, and if they

are called irrigated lands they are assessed at so much per acre, regardless of their real value.

MR. GRAY: I will take an exception to Your Honor's ruling.

THE COURT: Yes.

Q. You were in the courtroom when I was just inquiring of Mr. Larsen concerning these conveyances?

A. I was.

Q. Did you hear him refer to that deed dated the 24th of November, 1917, from May J. Holden and her husband to Gertrude Rowell, for three tracts in Dalton Gardens addition, \$5250.00?

A. I just heard it read.

Q. How many acres in a tract out there?

A. Dalton Gardens is very irregular, Mr. Gray. I wouldn't be able to state.

Q. They are very small tracts, aren't they?

A. Yes. Some of them are two and three, and I believe a few five and ten. I would have to see the plat to tell you.

Q. Nothing more than that?

A. No, I don't think so.

Q. Do you know the tract owned by James and Lena Rhodes, tract 322?

A. I do.

Q. What is that worth? What was it worth at that time, 1918?

A. The ten acres?

Q. Yes.



A. Well, with the improvements on the tract or as it—

Q. Yes, with the improvements, and then without them.

A. The way the tract was in 1918, it was worth \$7,000.00.

Q. What were the improvements?

A. A small house and just a very small barn, and fence, a number of berry bushes, and about half of the balance in trees.

Q. What kind of trees?

A. Apple trees, I think, mostly. There might have been a few cherries there.

Q. Do you know that a mortgage of \$450.00 was negotiated on that at that time?

A. I don't know it, no, sir.

RE-DIRECT EXAMINATION:

I do not personally recall this Holden place in Dalton Gardens. I know the lands that are included in the irrigation project of the Post Falls Land & Irrigation Company, generally. Post Falls is situated like we are; a few tracts had some water, and the majority of them didn't have any. I don't think anyone in the Hayden Lake district got the water they required or asked for. In 1918 Dalton Gardens went dry for the lack of water. They had to put in a new system later. And Avondale was very short; that is another district out there, between the Hayden Lake and Hayden Lake proper. Those are the lands which I have referred to as be-

ing assessed under the classification irrigated lands, at \$50.00 an acre.

#### RE-CROSS EXAMINATION:

A. I don't recall any sales in Avondale late in 1917 or early in 1918. I don't recall any sales in Post Falls just at that time. I know at what price per acre that land was mortgaged; the Miami corporation I believe had a fifty dollar first mortgage. The other districts I refer to—Post Falls, Hayden Lake, and Dalton Gardens, what is known as Greenacres—it is properly East Greenacres. I can't place any sales down there right in 1918. I should say there is a proportion of that land that is really highly cultivated. East Greenacres is one of the most highly cultivated districts in the country. It wouldn't be worth three or four hundred dollars an acre to me; I don't think that is the market value of the highly cultivated land of East Greenacres. I have no way of placing the value; I have never heard of a valuation of that much. I don't recall any sales outside of the Hayden Lake district there; that is out where I am. It was very near impossible to sell land in there at that time, Mr. Gray; I don't recall any sales of highly cultivated land at that time. In going out to my place I go past a tract of land which was formerly owned by Kennedy J. Hanley, which was formerly in grain; I am very familiar with it. I think there are 140 acres in it,—something over 120. I didn't know that it had been sold. The Holland Bank owned it,

I think; I do not know the amount of the mortgage they had on that property. That was in trees at one time. I don't know whether it has been in grain the last few years or not.

RE-DIRECT EXAMINATION:

I am not sure whether the Kennedy J. Hanley place is under the plat of Dalton Gardens or not; if it is not in the district, it is surrounded on two sides. Mr. Hanley placed an orchard on it, and the trees were several years old, and they were all removed. Referring to the mortgage on the lands in the Post Falls irrigation district, to the Miami Company, I understand the original loan was to the Deering Harvester Company. I don't know whether the company got it all; there is quite a lot of it assessed to them now. They foreclosed their mortgage and bought in that land.

RE-CROSS EXAMINATION:

I am not familiar with how big their mortgage was, but it took in quite a lot of property there.

(Witness excused.)

F. W. FITZ, sworn on behalf of defendants, testified as follows:

DIRECT EXAMINATION:

I reside at Coeur d'Alene. My occupation is real estate and insurance. I have been engaged in the real estate business in this city and vicinity for something over thirteen years. I have handled all classes of real estate, both on a commission basis



and on my own account. During that period I have acted as a real estate broker, in negotiating sales and purchases of real estate. I have handled all classes of property here in Coeur d'Alene, both business and residence property. Outside the city, in this county, we make a business of handling all kinds of lands, irrigated and dry farm lands and cut-over lands. I was familiar with sales generally of city property in Coeur d'Alene in the month of January, 1918, or close to that time, both prior and afterwards, during the year, and was familiar with values generally in this city at that time. Generally speaking there was not very much activity in real estate here during the early part of the year 1918 and the latter part of the year 1917; real estate values were very low at that time. My opinion is that the year 1918 was a period in which values of city property reached their lowest stage. Values afterwards took an upward trend in this city; in our experience that commenced immediately on the signing of the armistice, in November. Values here in Coeur d'Alene had been gradually declining since 1907, or, I would say, since 1908 and 1909. In 1907 there wasn't much decline, but starting with 1908 and 1909 values began to drop.

#### CROSS-EXAMINATION:

There was very little activity in real estate during the war. During 1918 I was familiar with real estate in Montana, and that was generally true. Real estate was moving very slowly, if at all. There

was some movement in Montana, but it was generally true, so far as my experience went, that during the war real estate wasn't being bought and sold very much.

RE-DIRECT EXAMINATION:

Q. Was the depression in values in Coeur d'Alene due to the war, in your knowledge and experience?

A. I wouldn't say that it was, no.

(Witness excused.)

A. L. ROWE, sworn on behalf of defendants, testified as follows:

DIRECT EXAMINATION:

I reside at Coeur d'Alene, Idaho; I am a clerk. At the present time I am working in the Treasurer's office, where I have been working about six weeks. My general business is that of a clerk. I was with the St. Joe Boom Company all summer as a clerk, clerical work. My employment in the Treasurer's office is during the tax-paying period. I know Mr. Wonacott. I was deputy assessor under him in 1918; I was one of the appointed deputy assessors. I was not a deputy assessor in 1917, but had been in 1916. In 1918 I helped to assess Sherman Park; that is the fort grounds, an addition to the city of Coeur d'Alene. I only worked in the city of Coeur d'Alene. And I myself assessed Syms Addition; that is beyond Harrison, between Fourth and Eighth streets. The Sanders Park addition. The

Sanders addition. The Casemyer addition—not all of it. Lake Shore Addition, part of it. I received written instructions from the assessor prior to starting out to make my assessment. I have my instructions. I am not positive that these are the instructions that I received from Mr. Wonacott in the year 1918; I couldn't find them. In fact I think that is the 1916 instructions. I received similar written instructions in 1918. I was not instructed by Mr. Wonacott or anybody else in 1918 to assess the property which I undertook to assess on any percentage of its full cash value. Mr. Wonacott told me that a full cash value, as he understood it, was what the property would sell for within a reasonable length of time, provided a man was compelled to convert it into cash, not when we would call on the man, nor give him an unlimited time, but a reasonable time, he said, probably sixty days or ninety days; so we assessed them on those lines. The valuation of the lots we worked out here in the office; we made a graduated valuation from the corner of Fourth and Sherman here. The lots were all graduated from this point. And then when we got on the ground, if a lot was worth less or worth more, we changed it according to our judgment; and then we put the improvements on the lot when we arrived there. I put a value on the property that I thought it would sell for. That was the criterion I attempted to use in valuing the property for the purpose of assessment.



In placing a valuation on any property that I assessed I did not attempt to assess it on any percentage of its full cash value. I have lived in Coeur d'Alene for about fourteen years, and have been familiar with conditions here during that time, and with the general business conditions and values of property generally. To the best of my judgment I assessed the property on which I placed valuations for assessment in 1918 at its reasonable cash value; I did the best I could, and I think—I didn't have any complaints. I will explain that later, if you want it.

#### CROSS-EXAMINATION:

Q. Mr. Rowe, I want to find out what sources of information you looked to in finding the value of property. Did you simply use your judgment as you went around, or did you make inquiries as to what property was selling for?

A. There was no sale of property at that time.

(Continuing) I did not go to the county records and examine them to see what pieces of property within my sphere of duty had been sold at, within a reasonable time before. I did not go and consult the mortgage records to see whether any of this property was mortgaged. I remember the property of Judge Beatty in Sherman Park; I assessed that that year; I know just where it is. I remember as I went to assess it I saw a sign up there that it was for sale, and to inquire of Sampson. I did not take the trouble to go up and find out from Mr. Sampson

what was asked for that property. I assessed the Judge himself; I met the Judge himself. I did not ask him what he was trying to sell it for. I asked him if he thought that was a reasonable valuation on his property, and he said yes.

Q. You assessed those lots for \$600.00, didn't you?

A. Well, I couldn't say as to that.

Q. And that house of his for \$1800.00?

A. Well, I was going to say \$2000.00, but I guess—

Q. Mr. Rowe, that is a pretty good, a very nice house, wasn't it?

A. It is a very good house, yes, sir.

Q. You think, now that you consider it, that that really was worth considerably more than \$2400.00, wouldn't you?

A. Well, the way stuff was selling here at that time, it wasn't worth very much more, I don't think.

Q. Wouldn't you say that the reasonable market value of that property at that time was more than \$2400.00?

A. I wouldn't have give him over \$2400.00, if I wanted to buy it.

Q. Don't you know that it sold in the same year for very much more than that?

A. No.

Q. I think you also assessed my property, didn't you?

A. I believe I did.

Q. I was wondering as I saw you if you recollect that you also took into consideration the question of household goods and furniture?

A. Yes.

Q. Did you assess any of that but mine in this town, against any single person, in your sphere of duty?

A. Yes, sir.

Q. Did you assess household goods and furniture against anyone else in town, except me?

A. I certainly did.

Q. I would like to know the name of that person, if you have any recollection. Don't you recollect telling me that no one's household goods was being assessed by you, and that all I would have to do was to make an affidavit that it was worth less than a certain sum, and you would let it go by?

A. I don't remember that, no.

Q. Did you assess anyone else's household goods in this city except mine?

A. Yes.

Q. Whose?

A. R. S. Nelson was one of them.

Q. Anyone else?

A. I think Mrs. M. D. Wright.

Q. You say you assessed Mrs. M. D. Wright?

A. I think she had some.

Q. Was she in your sphere of duty?

A. Well, there was some of that stuff I was



sent out to assess.

Q. All right. I want to know who those others are.

A. I think Mrs. Graham had to pay on household goods.

Q. Anyone else?

A. Well, the assessing I did did not include such residences any more—I caught you because I assessed your office at the same time.

Q. The idea was not to assess household furniture that year, wasn't it?

A. No, sir. If they had it we assessed it. And I will tell you—we assessed pianos. Mr. Wonacott instructed me in this way, that if a man had a piano we would assess the piano and make a certain valuation.

Q. How much did you assess pianos?

A. From \$100.00 to \$250.00. And while you will find many household goods not assessed, you will find a piano assessed at that time. Otherwise we would have had to put on so much for household goods, including pianos, and then take it off on the other side, so we assessed the pianos. But the residences I covered were not people who would have property of that extent, as a rule.

Q. Did you assess my property at what you thought it was reasonably worth?

A. I did. I assessed it at what I thought it was worth. I assessed your library.

Q. Now, in assessing, when you would come to

a piece of property with a building on it, did you look the building over?

A. Yes, sir.

Q. If it was an old building did you make allowance because of that fact?

A. Yes, sir.

Q. And you took into consideration, did you, the age of the building, in making the assessment?

A. I certainly did, yes, sir.

MR. POTTS: I presume the court will take notice of the fact that there was a \$400.00 exemption of household goods under the laws of Idaho at that time.

MR. POST: You have to assess it first, don't you?

MR. POTTS: Oh, I am not so sure about that. That is all, Mr. Rowe.

(Witness excused.)

Two documents were thereupon marked DEFENDANT'S EXHIBITS 5 and 6.

MR. POTTS: We offer in evidence Defendant's Exhibits 5 and 6, which are certified copies of the abstract of the real property assessment roll for the year 1918, of the entire State of Idaho, and the same as to the personal property of the State of Idaho, certified by the State Auditor.

MR. GRAY: I have no objection.

MR. POTTS: Not including public utilities.

Two documents were thereupon marked DE-

FENDANT'S EXHIBITS 7 and 8.

MR. POTTS: We offer in evidence Defendant's Exhibits 7 and 8, being the original abstracts of the real property assessment roll and the personal property assessment roll of Kootenai County, for the year 1918.

MR. GRAY: I have no objection.

MR. POTTS: We will ask permission at this time to substitute copies for those abstracts.

MR. GRAY: All right. Have you anything here showing what exemptions there were of household goods, etc.? It is interesting.

MR. POTTS: Not that I know of. I haven't looked at it. I haven't been interested in it.

GEORGE CARLYLE, sworn on behalf of defendants, testified as follows:

DIRECT EXAMINATION:

I reside at Coeur d'Alene; occupation, lumber business, the log end of the lumber business. I have lived in this city between eighteen and nineteen years, and have been following the log end of the lumbering business during the greater part of that time; that is, I have scaled logs, and I have bought logs and had charge of logging, different logging operations. I was deputy assessor in 1918. I assessed property in Kootenai County, up on the Coeur d'Alene River. I assessed townships 48, 1 east and 1 west; and 49, 1 east and 1 west; and I also assessed township 49, 3 west, and 50, 3 west.



In 1918 I did not do any assessing in the city of Coeur d'Alene. The sections I have enumerated are the only land that I assessed, the real estate proper. Before commencing my assessment in 1918 I received written instructions from the assessor, which I have with me (producing same).

Said paper was thereupon marked DEFENDANT'S EXHIBIT No. 9.

The instrument marked Defendant's Exhibit No. 9 are the instructions to which I refer. When I went out to assess the townships Mr. Wonacott gave me a prospect to show how they were assessed the year before, and if in my judgment they should be assessed different, to change them, which I did, in different instances, in my judgment, I changed them. But he gave me a map of each township showing the name of the owner and showing the amount that had been assessed for the year before. That would be a guide, so I would know without too much trouble to find out the rate; that was a guide, but to change them if it needed to be, in my judgment. I made changes; I lowered them and raised them, as the case may be. In making my valuations I did not attempt to assess on any percentage basis of the real cash value; I had no instructions from Mr. Wonacott to attempt or try to assess property at any percentage of its value.

#### CROSS-EXAMINATION:

I assessed some logs. Mr. Wonacott gave me the amount that I should assess them for. He

claimed, I think, that it had been fixed by the County Commissioners and himself, as I understood, and I assessed them on that basis. I did not assess them at the same price wherever they might be. If the logs were back in the woods I deducted what I thought it would cost to put them in the water, put them here in the river, what we call the slack water, or in the lake, where they could be gotten comparatively cheap to the mill. I think I assessed most of the logs in the woods at \$3.00, if I remember. Most of them were in the woods. That would be the mixed logs, in the woods. The white pine logs in the woods were worth more; we assessed them higher, I think about \$6.00 probably, unless it was some place they thought it would take more than that to get them out. In some places I made a little difference, according to the location. Nine dollars for white pine logs down in the lake was comparatively low; they were selling, I thought, for more than that.

Q. In assessing other people's property you didn't try to give them any the worst of it as compared to the man that owned the logs, did you? I mean you didn't assess one man at one proportion and another man at another?

A. I had those instructions to go by.

Q. And you bore those in mind in all your assessments, so as to make it an equal tax all around? A. The logs and the lumber that I assessed, they were fixed rates that I worked on.

Q. You had that in mind when you made all your assessments, didn't you? A. What they were fixed at?

Q. Yes. A. Yes, but—

Q. And in assessing other property you had that always in mind, didn't you? A. I don't think that I did entirely.

Q. You did to some extent? In other words, you didn't want to assess one man at one per cent and another man at another per cent of the value, did you, Mr. Carlyle?

A. Not on the same kind of material, no.

Q. Well, on different kinds of material, did you?

A. When I went out to assess the farm lands—

Q. Just answer that. On different kinds of property did you assess at different rates in proportion to their value? A. No, sir.

Q. You tried to assess them all at the same proportion of their value, all kinds of property?

A. The logs, there would be a difference even in logs,—if you went out, there would be a dollar a thousand in some grades of logs, even, but I assessed them all the same. Yellow pine, for instance, there would be a dollar difference a thousand in different grades. Some men would have logs worth a dollar more, but I assessed them at the price fixed there. I didn't take the quality of the logs into consideration.

Q. Now, in assessing other property, you



would, of course, bear in mind the proportionate value which was placed upon logs, wouldn't you?

A. No, I wouldn't.

Q. Did you assess at from \$25.00 to \$40.00 an acre the first class agricultural land, and \$12.50 to \$25.00 an acre the second class agricultural land? A. Yes.

Q. Irrespective of what it was worth, you would stay within those limits? A. Yes.

Q. I expect some of that land was really worth more than \$40.00 an acre? A. A little of it that I assessed, but there was very little of it that was.

(Continuing) As a rule it wasn't a very good agricultural country up there that I assessed. I didn't assess any sawmills up in that country in 1918. I think I assessed the Blackwell Lumber Company sawmill. I tried to put a fair valuation on that. I had had a good deal of experience in the lumber business. I allowed very little because of the fact that it was not a perfectly new mill, because they keep their mills up to a standard; I took very little into consideration in that. I possibly did not assess it at as much as it would cost at that time to build a new mill like it. I did not assess the equipment as brand new, but they keep up the repairs, and it is in fairly good repair; I took into consideration that it was in fair condition, but not new, and made allowance for that, for the fact that it was not new, but it was in fair

condition; that was my effort. I did not cruise out the timber land. I took my figures for that from the year before, and then went through the land and saw that it hadn't been burnt. I just put down what was on there the year before, unless in my judgment I run across a particular piece; there was some few pieces that I think I did change, because I knew the land, but as a rule I didn't change the land. There was very little white pine land in that territory that I assessed. There is very little sale for white pine up in that country where I assessed, even now. It is remote, very hard to get to market, and I know parties that have got timber in there that want to sell, and there is no sale for it even now, even white pine. I gathered some agricultural data while I was on that trip, for the state and federal government; I got agricultural data for them. It was a part of my instructions. There were some stulls up there to assess. I think the figures in the instructions were too high for the stulls, and I think I lowered them because it would be in excess of the—I don't remember of assessing any poles up in that district. I had quite a little discussion with Mr. Wonacott before I went out, besides those instructions, a good deal of talk as to how the assessment should be made. I can't just recall to mind whether any of the other deputies were there talking too, at those conferences. There were deputies though in there at different times that I was in.

MR. POTTS: We offer Defendant's Exhibit 9 in evidence.

MR. GRAY: That is all.

MR. POTTS: That is all. As I understand it, the Court has held that testimony as to the cash value of bank shares is not admissable.

THE COURT: Yes.

MR. POTTS: Not material?

THE COURT: Yes.

MR. POTTS: We have one more witness who is to be here this evening. If he is not here, we wouldn't ask for any further delay.

MR. WAYNE: Counsel has agreed that the record might show that the rate in Shoshone County for 1918 was 7.3 mills, and the state rate in that county 2.7 mills. And the defendant offers Exhibit 1, being the statement identified by Mr. Herrick while on the witness stand.

(Recess until 7:30 P. M.)

7:30 P. M. Dec. 19, 1919.

MR. POTTS: The witness we have on the way has not yet arrived.

MR. GRAY: Is Mr. Kerchival here?

R. S. KERCHIVAL, recalled in rebuttal by plaintiff, testified:

DIRECT EXAMINATION:

I have one of the books of the assessment roll for 1918, the one which has the four corners on Fourth and Sherman. The corner on which this



building stands, in which this court is held, in 1918, was assessed for \$6000.00, fifty feet, and the improvements at \$16,000.00. These lots were all 110 feet originally.

Q. Now take the corner across the street, the old First National Bank building. A. There is a piece right in the corner of the old National Bank building that is 25x72, a piece of that building there; that piece of lot is assessed for \$3250.00, and the portion of the building on that lot is \$4000.00.

Q. And the other piece? A. The other piece—I was mistaken in that, Mr. Gray; those lines are crossed here.

Q. All right. A. The assessment for Waddell's corner was \$2750 for the lot and \$2500 for the building. The rest of the lot and building was assessed for \$3250 and \$4000.

Q. That would be \$12,500 for the whole building. Now the one on the other corner, the Morrow Mercantile?

A. That is 100 feet frontage. The corner is \$5200.00, and Lot No. 2 is \$4000.00, and the block is assessed for \$25,000.00.

THE COURT: By the block you mean the building?

A. The building, yes, sir.

(Continuing) That is that large three-story building, with a depth of 110 feet; I am not sure whether it is 105 or 110 on that side. It is a four-story building. The other corner, the Ex-

change National Bank building, is 35 feet on Sherman. The lot, 35 feet, is assessed at \$4800.00, and the improvements are \$5000.00. I think the lots in that block are 105 feet.

Q. Now, Mr. Kerchival, I want to ask you one other question. You testified today concerning some land which you had which was treated as irrigated land because it was within an irrigation district. Will you state whether or not you have adjoining that 160 acres of land of the same character or as good for agricultural purposes?

A. I haven't under the ditch. I have some that is not under the ditch.

Q. Is that as good land as that which you testified concerning? A. It is the same; there is nothing but a fifty-foot road between them.

Q. What was its reasonable value, that 160 acres, per acre, in 1918? A. Well, I should say it was some place between around \$57.50 or \$60.00 an acre. It was assessed for \$1000.00 a forty—\$25.00 an acre.

#### CROSS EXAMINATION:

The First National Bank building about which I testified is 25 feet by 72. The whole lot is 110, I believe. The total assessment for the whole lot on the corner would be \$6000.00 for the total lot and \$6500.00 for the buildings. I know the property here on Sherman Street known as the Peeper property, that belonged to the Monahan Investment Company. I don't believe I could tell you from the

roll what it was assessed for in 1918. The Granite Investment Company owned all of Reserve Block U, with the exception of three of four descriptions here, and the Peeper property is only a part of their holdings. It is the part that faces on Sherman, that is, part of their Sherman Street—It is not segregated on the roll.

(Witness excused.)

JOE PETERSON, sworn on behalf of plaintiff in rebuttal, testified as follows:

DIRECT EXAMINATION:

I reside at Coeur d'Alene, and am in the real estate business. I have lived in Coeur d'Alene twelve years, and have been engaged in that business during all that time, and have kept myself informed of real estate here and its values. I am familiar with this property known as the Wiggett block. In my judgment its fair cash value in the month of January, 1918, was \$60,000.00. In my judgment the fair value at the same time of the Exchange National Bank building and corner was \$35,000.00.

MR. POST: What is the assessment?

MR. GRAY: \$9800.00.

Q. The Morrow building, the large four-story building across the street, the lots and building?

A. \$75,000.00.

Q. The old First National Bank building and lots?



A. \$20,000.00.

Q. Mr. Peterson, of your own knowledge, do you know anything about the size of the mortgage upon that building?

A. On the First National Bank?

Q. Yes. A. \$10,000.00.

CROSS EXAMINATION:

Q. Those are a real estate man's valuations, are they, Mr. Peterson? A. Well, they are values that they ask for the property, and the property has been sold for more than that, that is, one of them has—two of them have, I think.

Q. That was years ago, wasn't it? A. A few years ago.

Q. Isn't it a fact that in 1918 there was no market value for any one of these properties or any other business property in Coeur d'Alene? A. Well, it was quiet during the war.

Q. Isn't it a fact that the owners of the building referred to here as the Morrow Mercantile Company building have been trying for years to slough that building, to sell or trade it, without success? Don't you know that of your own knowledge?

A. I know they have it listed with me.

(Continuing) I didn't know that they tried to trade it. Business property here in Coeur d'Alene in the winter of 1918 and for some time prior to that had been very slow, with very few sales, and very little demand for it. With reference to the old First National Bank building, the mortgage

I speak about was put on in connection with a trade of the building for some land some place. I don't know that business property on this street in 1918, and both before and after that date, was offered for sale at much less than the cost of the building, without buyers, the cost of the building, without any takers. I don't know that different buildings were offered at very low prices, without takers.

(Witness excused.)

FRED E. WONACOTT, heretofore duly sworn, upon being recalled in rebuttal, testified as follows:  
DIRECT EXAMINATION:

Q. Mr. Wonacott, with reference to the two books of deeds the conveyances in which do not appear to be in your list, will you state, if you can, how that occurs? A. The two that were missed?

Q. Yes. A. That book 64, it seems to me I hunted for all the books of deeds there, and Mr. Kerchival told me where they were in the racks, and I don't believe that I found book 64. And if I did, why, I must have looked, glanced into it where some old deed was recorded, or several deeds, and I noticed there was lots of old deeds recorded in there, and consequently if I did look at it I thought it was a book of old deeds. I didn't intentionally omit it, but evidently didn't get it.

Q. Any book that you did use you took everything out of?

A. Everything, yes, sir.

Q. We didn't have the time to look through all these and compared them, did he? A. No.

Q. I notice on page 4 there is a consideration in a sale from Osborne to Russell & Pugh Lumber Company, which you had at \$9000.00, which Mr. Larsen had at \$7500.00.

A. Well, that is subject to a mortgage of \$1500. additional, and I added all those mortgages to the consideration, where it was expressly stated that it was subject to the mortgage. That was considered a part of the purchase price, and in that instance there that was it; I did that with all the deeds, where it showed those mortgages subject to the transfer.

Q. On page 2, in the conveyance from Kirkpatrick to the P. Lumber Co., Lots 3, 4 and 5, of 52, 5 west—did your notes show those accurately? A. Yes, sir, my notes—

Q. Just left out the 5 in the 52, 5 west? A. My notes showed it correctly, yes, sir.

Q. In other words, just point out to His Honor what was left out of this typewritten copy by the —Lots 3, 4 and 5, in 52, 5 west.

A. Those figures were left out in the transfer of my notes, in copying off on to this.

Q. But you had the assessed value of the land as a whole?

A. Yes, sir. My notes are correct.



Q. As far as you checked, were your notes correct?

A. Yes, sir.

Q. And those were just typographical errors?

A. Yes, sir.

Q. Are these your original notes, Mr. Wona-cott?

A. Yes, sir.

MR. GRAY: I would like to offer those in evidence.

Said papers were thereupon marked PLAIN-TIFF'S EXHIBIT No. 29.

MR. POTTS: If the original notes are deemed by the Court to have any value, we have no objection to them, but it seems to me they merely incumber the record.

THE COURT: I think I shall sustain the objection.

MR. GRAY: The only reason is to show that they were typographical errors.

THE COURT: Yes, I understand the reason.  
CROSS EXAMINATION:

Q. You did not take the consideration as actually stated in the deed in each instance then, but used your own judgment from the contents of the instrument as to what the consideration ought to be? A. I took the consideration expressed in the deed, and in the body of the deed where it said it was sold subject to a mortgage of a certain

amount, I added the amount in a separate item on my notes to that amount. Mr. Larsen in taking it just simply took what was expressed as the consideration, and I don't think he followed down to take off that this was subject to the mortgage of \$1500.00; he omitted that. My notes are correct and his are not correct, so far as consideration is concerned.

Q. What was the consideration expressed in the instrument?

A. \$7500.00.

Q. And you found it was subject to mortgage of \$1500.00?

A. That was expressed in the body of the instrument.

Q. And you added that \$1500.00 to the consideration?

A. Yes, on my notes. I just said "Mortgage \$1500.00" under deed, and added it together, making \$9000.00, and when it was transferred, when the stenographers took it off they took it off at \$7500.00, I guess, and omitted the—I had it \$9000.00, and Mr. Larsen, when he checked it up, he only found and took the consideration.

Q. In other words, Mr. Larsen took the consideration expressed in the instrument, whereas you took the consideration as expressed and the mortgage and added the two together as the consideration? A. Yes. It is all in the records, though, in the body of the instrument.

Q. You had no means of knowing that the amount of the mortgage was deducted from the expressed consideration?

A. Yes, it expressly states that in the body of the instrument, that this deed is given subject to a mortgage, which the party of the second part assumes.

Q. And in each instance where that statement was made in the deed—A. Sometimes they didn't actually assume the mortgage, but I took those where it said subject to a mortgage of so much.

Q. In each instance where it said subject to a mortgage of a certain amount, you added that amount to the consideration expressed in the deed?

A. Yes, sir.

(Witness excused.)

MR. GRAY: There is just one thing, Mr. Potts. I haven't had, and I am going to ask you to permit me to forward when it is received, and that is a certified copy of that report of the Bureau of Farm Markets of this state. I have sent for it.

MR. POTTS: Well, if that will make it admissible. I think I objected to it not only on the ground of its competency, but that it was immaterial and irrelevant.

MR. GRAY: One of your objections was that we didn't have it certified. You said you would insist on that. That is one of those documents that is prepared by authority of the law of the state,



and I didn't think you ought to insist on that objection.

MR. POTTS: We stand on our objection that it is irrelevant and immaterial to the issues in the case, but not to the mere question of whether it is certified.

MR. GRAY: I have that uncertified copy here.

THE COURT: Let me see it again.

MR. POTTS: And add, that as far as the contents of the document are concerned they are not competent evidence to prove any issues in this case.

THE COURT: I think I shall have to sustain the objection upon the ground last stated, gentlemen. I don't believe this can be received as competent evidence of the value of the property. I understood you are offering it as evidence of the value of lands.

MR. GRAY: Oh, indeed not, no.

THE COURT: I see that there are statements to the effect that the lands in a certain county are worth so much.

MR. GRAY: I don't offer it for any such purpose. I offered it simply for the purpose of getting before the court the compilation of the several reports of the several assessors of the state, made in compliance with the laws that required those assessors to report to the State Bureau of Farm Markets each year the production of the various grains and hays and agricultural products in their several

counties. In the direction to the deputies which has been put in here Your Honor will remember that they were directed—

THE COURT: Yes, but then what? Suppose that those facts be taken as proven, and suppose we regard this as competent for the purpose of showing the production of the various counties and the various lands?

MR. GRAY: They approximate in dollars the assessed value of the lands on which they were grown. The comparison is so striking. I don't say they exactly do, but they equal within millions—for instance, on an assessed valuation I think of a hundred and twenty million dollars, the production of agricultural crops from those same assessors' reports is approximately ninety-eight million dollars. Those pages are the ones that I wanted. I don't know as they are numbered.

THE COURT: I think I shall sustain the objection.

MR. GRAY: Your Honor will permit me to make the record?

THE COURT: Yes. It may go in for that purpose.

MR. GRAY: The only part of it I care about is that part, agricultural data for 1917, compiled from the reports of county assessors in compliance with Chapter 115 of the Laws of 1917.

THE COURT: It is for both 1917 and 1918, isn't it?

MR. GRAY: Yes. That which I particularly desire is for 1917. But I offer both years.

That is all.

MR. POTTS: We have no further testimony.

It is hereby stipulated that the foregoing statement of the evidence, is a true, complete and properly prepared statement of the testimony (excepting only the exhibits which are separately certified) offered at said trial of said actions consolidated for trial, and that the same, without notice, may be settled and certified as such by the Court or Judge.

Dated this 23rd day of June, 1920.

John P. Gray, W. F. McNaughton,  
Frank T. Post

Attorneys for Plaintiff,  
Bert A. Reed, Potts & Wernette  
Attorneys for Kootenai County  
et al, Defendants,

H. J. Hull,  
James A. Wayne,  
Attorneys for Shoshone County  
et al, Defendants.

The undersigned Judge of the District Court of the United States for the District of Idaho, Northern Division, being the Judge who tried the above entitled action, does hereby certify that said actions were consolidated for trial, and that the foregoing statement contains in substance all of the evidence introduced upon the trial of said actions (excepting



the exhibits introduced on the trial thereof, to be separately certified by the Clerk of said Court and by him transmitted to the United States Circuit Court of Appeals for the Ninth Circuit) and also contains in substance all the proceedings had upon the trial of said actions, and is approved and settled as a true, and complete and properly prepared statement of the evidence (excepting exhibits) in said cases and each of them, in accordance with equity rule 75.

Dated this 10th day of July, 1920.

Frank S. Dietrich,  
Judge.

Lodged July 3, 1920

Endorsed Filed July 10, 1920.

W. D. McReynolds, Clerk.

(Title of Court and Cause)

No. 733

STIPULATION THAT EXHIBITS MAY BE  
CONSIDERED PART OF STATEMENT OF  
EVIDENCE:

It is hereby stipulated and agreed by and between the parties hereto that all of the exhibits in said cause may in their original form be considered a part of the statement of the evidence and the proceedings of the court to be settled by the judge of the above entitled court, and that all of the said exhibits of whatsoever kind and character may in their original form be certified by the clerk of the above entitled court to the clerk of the Cir-

cuit Court of Appeals of the United States, for the Ninth Circuit, as a part of the record on appeal in the above entitled action, said exhibits to be considered by the Circuit Court of Appeals for the Ninth Circuit aforesaid, in the consideration of the appeal in the above entitled action.

Dated this 26th day of June, 1920.

John P. Gray

F. T. Post

W. F. McNaughton

Attorneys for Plaintiff

H. J. Hull,

James A. Wayne,

Attorneys for Defendants

Endorsed Filed July 3, 1920.

W. D. McReynolds, Clerk.

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(Title of Court and Cause)

No. 733

PETITION FOR APPEAL AND ALLOWANCE:  
TO THE HONORABLE FRANK S. DIETRICH,  
JUDGE OF THE DISTRICT COURT OF THE  
UNITED STATES, FOR THE DISTRICT OF  
IDAHO:

The above named plaintiff, The Washington Water Power Company, considering itself aggrieved by the decree entered in the above entitled court on the 29th day of May, 1920, in the above entitled cause, does hereby appeal from the said decree to the United States Circuit Court of Appeals

for the ninth Circuit, for the reasons specified in the assignment of errors, which is filed herewith, and prays that an appeal be allowed and a citation issue as provided by law, and that a transcript of the record and proceedings upon which said decree was based, duly authenticated, may be sent to the United States Circuit Court of Appeals for the Ninth Circuit.

Your petitioner further prays that an order may be entered herein, restraining the defendants and their successors from disposing of or selling the tax sale certificate issued by the defendant county for the year 1918 upon the plaintiff's property or issuing to the defendant county or to any one else a tax deed upon the property of the plaintiff for or on account of taxes for the year 1918, either during the pendency of said appeal, or if the plaintiff shall within thirty days after the final disposition of said cause pay to the defendant county the sum found to be due by the said decree to the defendant county herein, together with interest thereon, or such portion or part thereof as may be found due upon the said final disposition of said cause, together with interest thereon.

And your petitioner herewith offers a good and sufficient bond in the penal sum of \$6,000.00, conditioned upon the payment of the sum found to be due to the defendant county herein by said decree, together with interest thereon, or such portion thereof as may be found due upon the final disposi-



tion of said cause, together with interest thereon.

Your petitioner further in this behalf tenders a stipulation made and entered into between the plaintiff and the defendants consenting to such order.

John P. Gray

F. T. Post

W. F. McNaughton

Solicitors for Plaintiff

The foregoing petition is hereby granted and the appeal is allowed in the above entitled cause, and in pursuance of the written stipulation filed herein and because of said stipulation it is

ORDERED that the amount of the bond on appeal be and the same is hereby fixed in the sum of Five Hundred Dollars (\$500).

Dated this 10th day of July, 1920.

Frank S. Dietrich,

Judge.

Service accepted the 30th day of June, 1920.

Jas. A. Wayne,

H. J. Hull,

*Attorneys for Defendant.*

Lodged July 3, 1920.

Endorsed, Filed July 10, 1920,

W. D. McREYNOLDS, Clerk.

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(Title of Court and Cause)

No. 733

ASSIGNMENT OF ERRORS:

Comes now the plaintiff and files the following

assignment of errors upon which it will rely upon the prosecution of its appeal from the decree made and entered by this Honorable Court on the 28th day of May, 1920, in the above entitled cause:

### I.

The court erred in finding, holding and deciding that the full cash value of the property of the Washington Water Power Company situated in the State of Idaho and subject to taxation in the State of Idaho on the second Monday in January, 1918, exclusive of the lighting system in the City of St. Maries, Idaho, was the sum of \$3,587,500.

### II.

The court erred in finding, holding and deciding that the full cash value of the property of the appellant situated in the State of Idaho and subject to taxation in that state on the second Monday in January, 1918, exclusive of the lighting system of the city of St. Maries, Idaho, was greater than the sum of \$2,438,978.

### III.

The court erred in finding, holding and deciding that the State Board of Equalization of the State of Idaho, in assessing the property of the plaintiff for the year 1918, found that the value of the property of the plaintiff located in the State of Idaho and subject to taxation in said state was the sum of \$3,587,500, exclusive of the lighting system in the City of St. Maries, Idaho.

## IV.

The court erred in finding, holding and deciding that the State Board of Equalization of the State of Idaho, in assessing the operating property of the plaintiff in the State of Idaho, for the year 1918, found that the total actual value of the operating property of the plaintiff in the State of Idaho was the sum of \$3,620,500.

## V.

The court erred in finding, holding and deciding that the State Board of Equalization intended its assessment upon the operating property of this plaintiff for the year 1918, to be upon a basis of 75% of the actual cash value thereof on the second Monday of January, 1918.

## VI.

The court erred in finding, holding and deciding that the actual or full cash value of the operating property of the Washington Water Power Company located in the State of Idaho, exclusive of the lighting system in the City of St. Maries, Idaho, was found to be or fixed by the Public Utilities Commission of the State of Idaho at the value of \$3,-587,500 on the 31st day of December, 1917.

## VII.

The court erred in finding, holding and deciding that the State Board of Equalization of the State of Idaho, in the year 1918, assessed the operating property of all of the railroads, telegraph, telephone and electric current transmission lines within the



sphere of the duty of said State Board of Equalization at 75% of its full cash value, or upon an equality with or upon the same footing as the property of the plaintiff.

#### VIII.

The court erred in finding, holding and deciding that bank stock was assessed in excess of 50% of its actual cash value in the County of Shoshone or in the State of Idaho.

#### IX.

The court erred in finding, holding and deciding that property in the County of Shoshone, amounting to the sum of \$6,356,243, consisting of property assessed by the State Board of Equalization, was assessed on a basis of 75% of its full cash value.

#### X.

The court erred in finding, holding and deciding that the State Board of Equalization of the State of Idaho, for the year 1918, assessed any property other than that of plaintiff in the County of Shoshone within the sphere of its duty at a rate greater than 50% of its full cash value.

#### XI.

The court erred in finding, holding and deciding that only \$8,150,834 of the assessed value of Shoshone County is susceptible to criticism as being below full cash value.

#### XII.

The court erred in finding, holding and deciding that there has been any appreciation in the value of

the operating property of the plaintiff in the State of Idaho and subject to taxation in said State, or that any appreciation in value thereof or any value as a going concern equals or substantially equals the depreciation thereof.

### XIII.

The court erred in finding, holding and deciding that the value of the operating property of the Washington Water Power Company in the State of Idaho and subject to taxation in said State for the year 1918 was a sum in excess of the depreciated value thereof as found by the Public Utilities Commission of the State, to-wit, the sum of \$2,487,999.

### XIV.

The court erred in finding, holding and deciding that the property of the Washington Water Power Company in the County of Shoshone, State of Idaho, should be required for the year 1918 to pay taxes upon any sum in excess of 50% of its full cash value on the second Monday in January, 1918.

### XV.

The court erred in finding, holding and deciding that the plaintiff should be required to pay taxes for the year 1918 in Shoshone County, on its property in said county, on any basis greater than 50% of the portion of \$2,487,999, distributed to Shoshone County.

### XVI.

The court erred in assuming or deciding that the

railroad companies, telephone companies and other public utilities, except plaintiff, had in fact paid taxes in the State of Idaho on the basis of 75% of the value of their respective properties.

#### XVII.

The court erred in assuming or deciding that the railroad companies, telephone companies and other public utilities had instituted no action either at law or in equity for the purpose of being relieved against their unequal and unjust assessment in said County of Shoshone and for the purpose of being put on an equality as to property generally in said County of Shoshone, so that they would be required to pay taxes on the basis of 50% of the value of their respective properties the same as other property exclusive of the property of this plaintiff in said county was required to pay by the taxing officers.

#### XVIII.

The court erred in assuming or deciding that the railroad companies, telephone companies, and other public utilities had no cause of action for the recovery of moneys unlawfully exacted of them on account of taxes for the year 1918, because of the unequal and unjust assessment of their respective properties.

#### XIX.

The court erred in finding, holding and deciding that if mine improvements, bank stock and property of railroad and telephone companies were assessed



in Shoshone County in the year 1918 at a higher rate than property was generally assessed, that therefore the plaintiff could be compelled to pay taxes at a higher rate than owners of the common property assessed by the County Assessor were required to pay.

#### XX.

The court erred in undertaking to decide and adjudicate the rights of the railroad companies, telephone companies and other public utilities which are not parties to this litigation and to determine the plaintiff's rights on the basis of such attempted adjudication of rights of such other companies.

#### XXI.

The court erred in denying relief to appellant on its property situated in Shoshone County.

#### XXII.

The court erred in dismissing the Complaint of plaintiff.

#### XXIII.

The court erred in finding, holding and deciding that the plaintiff is subject to pay any penalty or interest upon any sum to the County of Kootenai, State of Idaho, or that any penalties or interest should be imposed.

WHEREFORE, plaintiff prays that the decree be reversed and plaintiff be given such relief as the nature of the case demands.

John P. Gray, F. T. Post,  
W. F. McNaughton  
Solicitors for Plaintiff.

Service of the foregoing Assignment of Errors admitted and a copy thereof received this 30th day of June, 1920.

Jas. A. Wayne,  
H. J. Hull,

*Solicitors for Defendant.*

Endorsed: Filed July 3, 1920.

W. D. McREYNOLDS, Clerk.

---

(Title of Court and Cause)

No. 733

BOND.

KNOW ALL MEN BY THESE PRESENTS, That The Washington Water Power Company, a corporation, as principal and The Aetna Casualty and Surety Company a corporation, as surety, are held and firmly bound unto the County of Shoshone, a municipal corporation of the State of Idaho, in the sum of \$6,000.00, to be paid to the said Shoshone County, for the payment of which well and truly to be made we bind ourselves and each of us and our and each of our successors and assigns jointly and severally firmly by these presents.

Sealed with our seals and dated this 26th day of June, 1920.

WHEREAS the above named plaintiff, The Washington Water Power Company, has prosecuted

or is about to prosecute an appeal to the United States Circuit Court of Appeals for the Ninth Circuit to reverse the decree rendered in the above entitled cause in the District Court of the United States for the District of Idaho, Northern Division, which judgment was dated May 29th, 1920, the condition of this obligation is such that if the above named The Washington Water Power Company, shall prosecute said appeal to effect and shall pay unto Shoshone County, Idaho, the amount of said judgment, namely the sum of \$4,278.93, together with interest thereon, or such portion or part thereof as may be found due upon the final disposition of said cause, interest to be calculated at the rate of 7% per annum, then this obligation shall be void, otherwise it shall remain and be in full force and virtue.

(Corporate Seal)

Attest:

THE WASHINGTON WATER POWER  
COMPANY

By D. L. HUNTINGTON,

*Its President,*

B. KALLEN

Principal.

*Asst. Secretary*

(Corporate Seal)

THE AETNA CASUALTY AND  
SURETY COMPANY,

By HERMAN J. ROSSI

*Its Resident Vice President*

Surety



Attest:

R. S. CLAUGH,

*Its Resident Assistant Secretary.*

Approved July 10, 1920.

FRANK S. DIETRICH

*Judge.*

Service of the foregoing Bond acknowledged approved and a copy thereof received this 30th day of June, 1920.

JAS. A. WAYNE,

H. J. HULL,

*Attorneys for Defendants.*

(60c U. S. I. R. Stamp)

The premium on this bond is \$60.00 and requires and has attached a documentary stamp of 60c being one per cent of the premium in accordance with Title VIII., Schedule A., Paragraph 2 of the Federal War Revenue Act approved by the President October 3, 1917.

STATE OF IDAHO,

COUNTY OF SHOSHONE

} ss.

On this 26 day of June, 1920, before the undersigned, a Notary Public, personally appeared Herman J. Rossi, and R. S. Claugh, known to me to be the Resident Vice President and Resident Asst. Secretary, respectively of the Aetna Casualty and Surety Company, the corporation that executed the foregoing instrument and acknowledged to me that such

corporation executed the same; that they know the seal of said corporation; that the seal affixed to said instrument is such corporate seal; that it was affixed by order of the Board of Directors of said company; that they signed their names thereto by like order; that the said company has been duly licensed by the Insurance Commissioner of the State of Idaho to transact a surety business in the State of Idaho and is authorized by the laws of the State of Idaho to become sole surety upon bonds.

M. W. ALLEN

*Notary Public for Idaho, residing at Wallace, Idaho,*

My commission expires May 9, 1922.

(N. P. Seal)

Lodged July 3, 1920

Endorsed: Filed July 10, 1920.

W. D. McREYNOLDS, Clerk.

---

(Title of Court and Cause)

No. 733

BOND ON APPEAL.

KNOW ALL MEN BY THESE PRESENTS, That we, The Washington Water Power Company, a corporation, as principal, and The Aetna Casualty and Surety Company, a corporation organized and existing under and by virtue of the laws of Connecticut, as surety, are held and firmly bound unto Shoshone County, a municipal corporation, John F. Ferguson, as Treasurer and Ex-officio Tax Col-

lector of Shoshone County, Idaho, and Harry A. Rogers, Clerk of the District Court and Exofficio Auditor and Recorder of Shoshone County, Idaho, and John F. Ferguson and Harry A. Rogers, individuals, in the sum of Five Hundred Dollars (\$500), for the payment of which well and truly to be made we bind ourselves, jointly and severally, and each of our successors and assigns, firmly by these presents.

Sealed with our seals and dated this 26th day of June, 1920.

WHEREAS, the above named plaintiff, to-wit, the principal in this obligation, has prosecuted or is about to prosecute an appeal to the United States Circuit Court of Appeals for the Ninth Circuit, to reverse a decree made and entered in said cause on the 29th day of May, 1920, in favor of the defendants in the above entitled action.

NOW THEREFORE, the condition of this obligation is such that if the said plaintiff shall prosecute its said appeal to effect and answer all damages and costs, if it fails to make its plea good, and if the said decree be affirmed by the said United States Circuit Court of Appeals, or by the Supreme Court of the United States, then the above obligation is void, otherwise to remain in full force and virtue.

It is expressly agreed by the Aetna Casualty and Surety Company, the surety above named, that in case of a breach of any condition of this bond, the court may, upon notice of not less than thirty days



to said The Aetna Casualty and Surety Company, proceed summarily in this action to ascertain the amount which said surety is bound to pay on account of such breach and render judgment against said The Aetna Casualty and Surety Company and award execution therefor.

THE WASHINGTON WATER POWER CO.,

Attest:

By D. L. HUNTINGTON

B. KALLEN,

*Its President*

*Asst. Secretary*

(Corporate Seal)

THE AETNA CASUALTY & SURETY  
COMPANY,

By HERMAN J. ROSSI

Attest:

*Its Resident Vice President*

R. S. CLAUGH

*Its Resident Asst. Secretary*

(Corporate Seal)

Approved: July 10, 1920.

FRANK S. DIETRICH,

*Judge.*

Service of the foregoing Bond acknowledged, approved and a copy thereof received this 30th day of June, 1920.

JAS. A. WAYNE,

H. J. HULL,

*Attorneys for Defendant.*

(10 cent U. S. I. R. Stamp)

The premium on this bond is \$10, and requires and has attached a documentary stamp of ten cents, being one per cent of the premium in accordance with Title VIII., Schedule A., Paragraph 2, of the Federal War Revenue Act approved by the President October 3, 1917.

STATE OF IDAHO,

ss.

COUNTY OF SHOSHONE

On this 26th day of June, 1920, before me, a Notary Public, personally appeared Herman J. Rossi and R. S. Claugh, known to me to be the Resident Vice President and Resident Assistant Secretary respectively of the Aetna Casualty & Surety Company, the corporation that executed the foregoing instrument and acknowledged to me that such corporation executed the same; that they know the seal of said corporation; that the seal affixed to said instrument is such corporate seal; that it was affixed by order of the Board of Directors of said company; that they signed their names thereto by like order; that the said company has been duly licensed by the Insurance Commissioner of the State of Idaho to transact business in the State of Idaho and is authorized by the laws of the State of Idaho to become sole surety upon bonds.

M. W. ALLEN,

*Notary Public for Idaho, residing at Wallace,  
Idaho.*

My Commission Expires May 9th, 1922.

(N. P. Seal)

Lodged July 3, 1920.

Endorsed: Filed July 10, 1920.

W. D. McREYNOLDS, Clerk.

---

(Title of Court and Cause.)

No. 733

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STIPULATION.

IT IS HEREBY STIPULATED AND AGREED by and between the parties hereto that the bond on appeal herein shall be fixed at the sum of Five Hundred Dollars (\$500) with the consent of the Court.

Dated this 26th day of June, 1920.

JOHN P. GRAY,

F. T. POST,

W. F. McNAUGHTON,

*Attorneys for Plaintiff.*

H. J. HULL,

JAS. A. WAYNE,

*Attorneys for Defendants.*

Endorsed, Filed July 3, 1920,

W. D. McREYNOLDS, Clerk.

---

(Title of Court and Cause.)

No. 733

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STIPULATION.

WHEREAS, final decree is about to be entered in this cause under and by the terms of which the



court has announced it will decree that inclusive of penalties and interest to the date of said judgment there is due from the plaintiff to the defendant county on account of taxes in said county for the year 1918 upon the plaintiff's property situated in Shoshone County, Idaho, and described in the complaint, a balance of \$4,278.93; that the plaintiff shall pay and the defendant county shall receive and accept said balance with interest thereon from the date of said judgment at the rate of 7% per annum in full payment and satisfaction of the said taxes upon plaintiff's property in Shoshone County, Idaho, for said year, and that the defendants and each of them and their successors be perpetually enjoined from selling the property of the plaintiff described in the bill of complaint for and on account of said taxes or attempting in any manner to collect any further sum on account thereof; and

WHEREAS, a tax sale certificate has been issued by said county and is now held by said county for the taxes for the year 1918 and the court has heretofore issued an injunction pending the litigation, enjoining and restraining the said defendant county and its officers from disposing of or selling the said tax sale certificate pending the determination of this action; and

WHEREAS, the plaintiff desires to perfect an appeal from the said decree and the defendants are willing that such order may be made herein as will protect the plaintiff against the sale or disposal

of said tax sale certificate or the issuance of any tax deed pending said appeal.

NOW THEREFORE IT IS STIPULATED that the court may enter an order herein restraining the defendants and their successors from disposing of or selling said or any tax sale certificate for the year 1918 upon the plaintiff's property or issuing either to the defendant county or to any one else any tax deed upon the property of the plaintiff for or on account of taxes for the year 1918 during the pendency of said appeal, or if the plaintiff shall within thirty days after the final disposition of said cause pay to the defendant county the sum found to be due by the said decree to the defendant county herein, together with interest thereon, or such portion or part thereof as may be found due upon the said final disposition of said cause, together with interest thereon. The order shall be conditional upon the complainant filing a good and sufficient bond with surety or sureties to be approved by the court in the penal sum of \$5,000.00, conditioned upon the payment of \$4,278.93, the sum found to be due to the defendant county herein by said decree, together with interest thereon or such portion or part thereof as may be found due upon the final disposition of said cause, together with interest thereon.

It is further stipulated that upon the payment within thirty days from the final disposition of this cause in any court to which it may be removed of the sum found to be due to the defendant county

herein by said decree, together with interest thereon, or such portion or part thereof as may be found to be due upon the final disposition of said cause, with interest thereon, that the said tax sale certificate shall be cancelled and that the court may enter an order protecting the said plaintiff in that respect pending the said final determination.

Dated this 29th day of May, 1920.

JOHN P. GRAY,

F. T. POST,

W. F. McNAUGHTON,

*Attorneys for Plaintiff.*

JAS. A. WAYNE,

H. J. HULL,

*Attorneys for Defendants.*

Endorsed, Filed July 3, 1920,

W. D. McREYNOLDS, Clerk.

---

(Title of Court and Cause.)

No. 733

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ORDER OF INJUNCTION PENDING  
APPEAL.

The complainant in the above entitled cause having served and filed a petition for an order allowing an appeal from the decree in said cause to the United States Circuit Court of Appeals for the Ninth Circuit, and for an order of injunction pending the said appeal, restraining the defendants and their successors from selling or disposing of any tax sale certificate upon the property of the plaintiff in the



County of Shoshone, State of Idaho, for any taxes due upon said property or any thereof for the year 1918, and from issuing any tax deed to said property or any thereof, and having presented to this court a stipulation in writing in words as follows, to-wit: (omitting the title of this court and cause):

WHEREAS final decree is about to be entered in this cause under and by the terms of which the court has announced it will decree that inclusive of penalties and interest to the date of said judgment there is due from the plaintiff to the defendant county on account of taxes in said county for the year 1918 upon the plaintiff's property situated in Shoshone County, Idaho, and described in the complaint, a balance of \$4,278.93; that the plaintiff shall pay and the defendant county shall receive and accept said balance with interest thereon from the date of said judgment at the rate of 7% per cent per annum in full payment and satisfaction of the said taxes upon plaintiff's property in Shoshone County, Idaho, for said year, and that the defendants and each of them and their successors be perpetually enjoined from selling the property of the plaintiff described in the bill of complaint for and on account of said taxes or attempting in any manner to collect any further sum on account thereof; and

WHEREAS, a tax sale certificate has been issued by said county and is now held by said county for the taxes for the year 1918 and the court has here-

tofore issued an injunction pending the litigation, enjoining and restraining the said defendant county and its officers from disposing of or selling the said tax sale certificate pending the determination of this action; and

WHEREAS, the plaintiff desires to perfect an appeal from the said decree and the defendants are willing that such order may be made herein as will protect the plaintiff against the sale or disposal of said tax sale certificate or the issuance of any tax deed pending said appeal.

NOW THEREFORE IT IS STIPULATED that the court may enter an order herein restraining the defendants and their successors from disposing of or selling said or any tax sale certificate for the year 1918 upon the plaintiff's property or issuing either to the defendant county or to any one else any tax deed upon the property of the plaintiff for or on account of taxes for the year 1918 during the pendency of said appeal, or if the plaintiff shall within thirty days after the final disposition of said cause pay to the defendant county the sum found to be due by the said decree to the defendant county herein, together with interest thereon, or such portion or part thereof as may be found due upon the said final disposition of said cause, together with interest thereon. The order shall be conditioned upon the complainant filing a good and sufficient bond with surety or sureties to be approved by the court in the penal sum of \$6,000.00, conditioned upon

the payment of \$4,278.93 the sum found to be due to the defendant county herein by said decree, together with interest thereon or such portion or part thereof as may be found due upon the final disposition of said cause, together with interest thereon.

It is further stipulated that upon the payment within thirty days from the final disposition of this cause in any court to which it may be removed of the sum found to be due to the defendant county by said decree, together with interest thereon, or such portion or part thereof as may be found to be due upon the final disposition of said cause, with interest thereon, that the said tax sale certificate shall be cancelled and that the court may enter an order protecting the said plaintiff in that respect pending the said final determination.

Dated this.....day of May, 1920.

And the plaintiff having filed in this court a bond in the penal sum of \$6,000.00, as provided for in said stipulation, and the court being of the opinion that the said stipulation is a just and proper one,

**IT IS HEREBY ORDERED:**

- (1) That the said bond be approved;
- (2) That the said defendants and each of them and their successors be restrained from disposing of or selling any tax sale certificate issued by the County of Shoshone, State of Idaho, or its officers for the year 1918 upon the plaintiff's property in



said Shoshone County, or any thereof, and also from issuing either to the defendant county or to any one else any tax deed upon the property of the plaintiff for or on account of taxes for the year 1918 either pending the said appeal or if the plaintiff shall within thirty days after the final disposition of this cause pay to the defendant county the sum found due by the said decree of this court to the defendant county hereon, together with interest thereon, or such portion or part thereof as may be found due upon the said final disposition of said cause, together with interest thereon, and the said defendants and their successors are enjoined from either selling or disposing of any such tax sale certificate or issuing any tax deed for any taxes upon the plaintiff's property for the year 1918 pending the said appeal or for thirty days thereafter or at all if the said plaintiff shall within thirty days after the final disposition of said cause upon appeal in the said United States Circuit Court of Appeals for the Ninth Circuit, or in the United States Supreme Court, pay any such sum so ultimately found to be due from the plaintiff to the said Shoshone County, Idaho, for said taxes for the year 1918.

Dated this 10th day of July, 1920.

FRANK S. DIETRICH,

*Judge.*

O. K.

JAS. A. WAYNE,

H. J. HULL,

Endorsed, Filed July 10, 1920,

W. D. McREYNOLDS, Clerk.

---

(Title of Court and Cause.)

No. 733

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PRAECIPE.

TO W. D. McREYNOLDS, CLERK OF THE DISTRICT COURT OF THE UNITED STATES, FOR THE DISTRICT OF IDAHO:

You will please prepare a transcript on appeal herein including therein the following papers, to-wit:

Final record herein, including the amended bill of complaint; subpoena in equity; motion to dismiss amended bill of complaint; motion to strike amended bill of complaint; order overruling motion to dismiss and denying motion to strike; answer of defendants; stipulation consolidating this case with Case No. 732 for trial; decree; certificate of clerk.

Also include in said transcript the opinion of the court in deciding the case; also the opinion in the case of the Washington Water Power Company, a corporation, v. Kootenai County, a municipal corporation, et al., No. 732; statement of evidence and proceedings; stipulation settling statement of evidence; stipulation that exhibits may be certified in their original form and made a part of the record herein and a part of the statement herein; also the following exhibits in the case:

Plaintiff's Exhibit No. 3, Abstract of real property, assessment Twin Falls Co.

Plaintiff's Exhibit No. 4, Abstract of values from records of several Counties.

Plaintiff's Exhibit No. 10, Proof of Publication, Capital News.

Plaintiff's Exhibit No. 11, Proof of Publication, Lewiston Tribune.

Plaintiff's Exhibit No. 12, Dept. of Agriculture Report, Re-Idaho products.

Plaintiff's Exhibit No. 14, Annual report of W. W. P. Co. 1917.

Plaintiff's Exhibit No. 15, Findings of Public Utilities Commission.

Plaintiff's Exhibit No. 16, Coeur d'Alene Mining data—plaintiff.

Plaintiff's Exhibit No. 17, Data compiled and used before State Board.

Plaintiff's Exhibit No. 18, Statement of Revenue of Plaintiff.

Plaintiff's Exhibit No. 19, Statement of operating expenses of Plaintiff.

Plaintiff's Exhibit No. 20, Statement showing tax percentage on revenue.

Plaintiff's Exhibit No. 21, Data on flow of Spokane River.

Plaintiff's Exhibit No. 23, Condensed Estimate of production cost.

Plaintiff's Exhibit No. 25, Official statement, Re: Bonds, Idaho Falls.



Plaintiff's Exhibit No. 26, Statement of Bonds, Blackfoot, Idaho.

Plaintiff's Exhibit No. 27, Transcript of proceedings, Nampa Highway Dist.

Plaintiff's Exhibit No. 28, Statement on bonds in Twin Falls County.

Exhibit No. 1—Case F. 54.

Defendants' Exhibit No. 1, Statement, Re-Shoshone County.

Defendants' Exhibit No. 5, Abstract of assessment roll—State.

Defendants' Exhibit No. 6, Abstract of assessment roll—State.

Defendants' Exhibit No. 7, Abstract of assessment roll—Kootenai County.

Defendants' Exhibit No. 8, Abstract of assessment roll—Kootenai County.

Defendants' Exhibit No. 9, Instructions to Deputy Assessor Kootenai County.

Also assignment of errors; petition for appeal and order allowing the same; bond on appeal and order allowing the same; stipulation with reference to bond; stipulation with reference to injunction pending appeal; order with reference to injunction pending appeal; citation and acknowledgement of service; this praecipe and the certificate of the clerk.

JOHN P. GRAY,  
F. T. POST,  
W. F. McNAUGHTON,  
*Solicitors for Plaintiff.*

Due service of the foregoing praecipe admitted this 30th day of June, 1920; and the right to file a praecipe herein, indicating additional portions of the record, to be included in said transcript, is hereby waived; and consent is given that the said transcript may be immediately prepared, containing the portions of said record indicated in the above and foregoing praecipe.

JAS. A. WAYNE,

H. J. HULL,

*Solicitors for Defendants.*

Endorsed, Filed July 3, 1920,

W. D. McREYNOLDS, Clerk.

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#### CITATION ON APPEAL

*In the District Court of the United States, for the  
District of Idaho, Northern Division.*

The Washington Water Power Company,  
a Corporation,

*Plaintiff,*

vs.

Shoshone County, a Municipal Corporation; John F. Ferguson as Treasurer and Ex-Officio Tax Collector of Shoshone County, Idaho, and Harry A. Rogers, Clerk of the District Court and Ex-officio Auditor and Recorder of Shoshone County, Idaho, and John F. Ferguson and Harry A. Rogers, Individuals,

*Defendants.*

THE PRESIDENT OF THE UNITED STATES  
TO SHOSHONE COUNTY, A MUNICIPAL  
CORPORATION; JOHN F. FERGUSON AS  
TREASURER AND EX-OFFICIO TAX COL-  
LECTOR OF SHOSHONE COUNTY, IDAHO,  
AND HARRY A. ROGERS,, CLERK OF THE

DISTRICT COURT AND EX-OFFICIO AUDITOR AND RECORDER OF SHOSHONE COUNTY, IDAHO, AND JOHN F. FERGUSON AND HARRY A. ROGERS, INDIVIDUALS, AND TO H. J. HULL AND JAMES A. WAYNE, ATTORNEYS FOR DEFENDANTS:

You are hereby cited and admonished to be and appear before the United States Circuit Court of Appeals for the Ninth Circuit, at the City of San Francisco, State of California, within thirty (30) days from the date hereof, pursuant to an appeal filed in the office of the Clerk of the District Court of the United States, for the District of Idaho, Northern Division, wherein The Washington Water Power Company, a corporation, is appellant and Shoshone County, a municipal corporation, John F. Ferguson as Treasurer and Ex-Officio Tax Collector of Shoshone County, Idaho, and Harry A. Rogers, Clerk of the District Court and ExOfficio Auditor and Recorder of Shoshone County, Idaho, and John F. Ferguson and Harry A. Rogers, individuals, are appellees, to show cause, if any there be, why the said decree in the said appeal mentioned should not be corrected and why speedy justice should not be done to the parties on that behalf.

WITNESS the Honorable Frank S. Dietrich, Judge of the District Court of the United States, for the District of Idaho, this 10th day of July, 1920, and of the Independence of the United States the one hundred and forty-fourth, at the City of Boise, State of Idaho.



FRANK S. DIETRICH,  
*Judge.*

Attest:

W. D. McREYNOLDS, Clerk.

(Seal)

Service of the foregoing citation on appeal acknowledged and a copy thereof received this 14th day of July, 1920.

H. J. HULL,  
JAS. A. WAYNE,  
*Attorneys for Defendants.*

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#### RETURN TO RECORD.

And thereupon it is ordered by the court that the foregoing transcript of the record and proceedings in the cause aforesaid, together with all things thereunto relating, be transmitted to the United States Circuit Court of Appeals for the Ninth Circuit, and the same is transmitted accordingly.

ATTEST:

(Seal)

W. D. McREYNOLDS,  
*Clerk.*

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(Title of Court and Cause.)  
No. 733

#### CLERK'S CERTIFICATE.

I, W. D. McReynolds, Clerk of the District Court of the United States for the District of Idaho, do hereby certify the foregoing transcript of pages numbered from 1 to 341 inclusive, to be full, true

and correct copies of the pleadings and proceedings in the above entitled cause, and that the same, together with volume of exhibits, constitute the transcript on appeal to the United States Court of Appeals for the Ninth Circuit, as requested by the praecipe for such transcript.

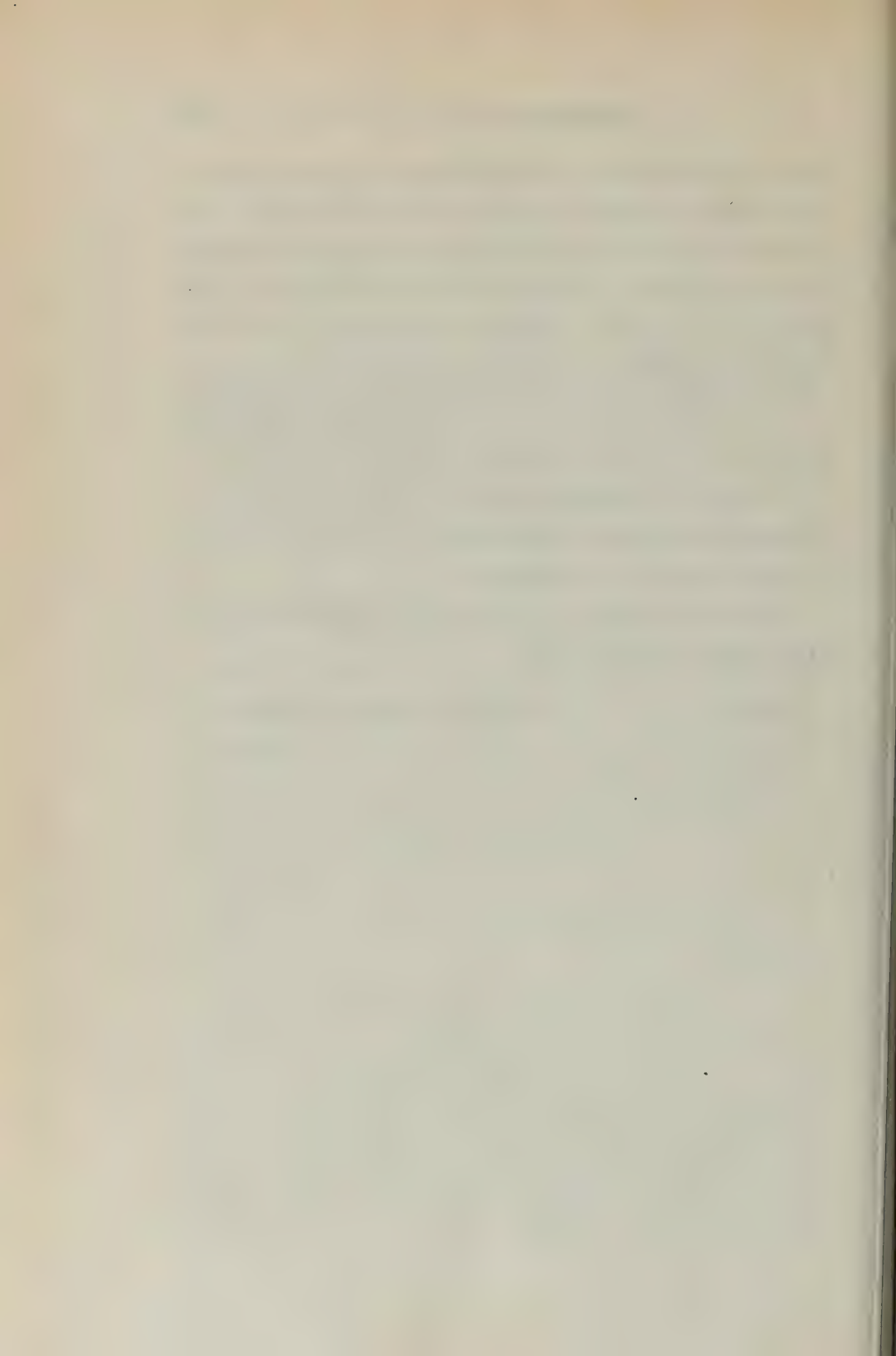
Upon order, plaintiff's original exhibits numbered 1, 2, 5, 6, 7, 8, 9, 10, 13, 22, 24, and 30, are transmitted herewith and form a part of the record hereof.

I further certify that the cost of the record herein amounts to the sum of \$1490.00, and that the same has been paid by the appellant.

Witness my hand and the seal of said court this 27th day of August, 1920.

(Seal)

W. D. McREYNOLDS,  
*Clerk.*





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IN THE  
**United States Circuit Court of Appeals**  
**For the Ninth Circuit**

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The Washington Water Power Company,  
a Corporation,

*Appellant,*

vs.

SHOSHONE COUNTY, a Municipal Corporation; JOHN F. FERGUSON, as Treasurer and Ex-Officio Tax Collector of Shoshone County, Idaho, and HARRY A. ROGERS, Clerk of the District Court and Ex-Officio Auditor and Recorder of Shoshone County, Idaho, and JOHN F. FERGUSON, and HARRY A. ROGERS, Individuals,

*Appellees.*

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**Transcript of the Record**  
**VOLUME OF EXHIBITS**

---

*Upon Appeal from the United States District Court  
for the District of Idaho, Northern Division.*

**FILED**



IN THE  
**United States Circuit Court of Appeals**  
**For the Ninth Circuit**

---

The Washington Water Power Company,  
a Corporation,

*Appellant,*

vs.

SHOSHONE COUNTY, a Municipal Corporation; JOHN F. FERGUSON, as Treasurer and Ex-Officio Tax Collector of Shoshone County, Idaho, and HARRY A. ROGERS, Clerk of the District Court and Ex-Officio Auditor and Recorder of Shoshone County, Idaho, and JOHN F. FERGUSON, and HARRY A. ROGERS, Individuals,

*Appellees.*

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**Transcript of the Record**  
**VOLUME OF EXHIBITS**

---

*Upon Appeal from the United States District Court  
for the District of Idaho, Northern Division.*



# INDEX TO EXHIBITS.

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## PLAINTIFF'S EXHIBIT 3.

ABSTRACT OF THE REAL PROPERTY ASSESSMENT ROLL  
FOR YEAR 1918 FOR THE COUNTY OF TWIN FALLS.

Lands and Improvements	Acres	Valuation	Average
1. Agricult'l (full water right).....	153,307	\$8217300.00	\$ 53.60
Class No.		Number	Each
34. Graded and Fine Sheep.....		6054	12.37
2. Agri'l (partial water right)			Valuation
35. Common Sheep .....		72809	7.99
3. Agricultural (rainfall area)			581875.00
36. Migratory Horses			
4. Dry Farming			
37. Migratory Cattle			
5. Grazing .....	176561	2090395.00	11.83
38. Migratory Sheep		NUMBER	
6. Arid Sagebrush			
39.			
7. Waste Lands .....		500.00	
40. Lumber			
8. Overflow Lands			
41. Saw Logs			
9. Timber Lands			
42. Merchandise .....			855360.00
10. Cut-over and Burnt Timber Land			
43. Vehicles .....			2345.00
11. Mineral Lands			
44. Libraries and Scientific Instruments			
12. Standing Timber (owned separate from land)			
45. Harness, Saddles, Etc. ....			180.00
13. Equities in State Land.....	NUMBER		EACH
46. Tools and Implements			
14. Improvements (outside Cities and Towns)		850740.00	
47. Household Goods, Jewelry, Etc.			
Lands and Improvements	NUMBER	Valuation	EACH
15. Improvements (inside Cities & Towns)		2388200.00	
Class No.			
48. Furniture and Fixtures.....			60200.00
16. Business Lots .....	745	820690.00	1101.59
49. Net Profit of Mines			
17. Residence Lots .....	11032	1485065.00	134.61
50. Bees, 1015 stands.....			2.25
18. Acreage in Cities and Towns			2290.00
51. Tractors .....			7250.00
19.			
52. Mills and Elevators.....			3900.00
CATTE			
20. Bulls .....	57	2930.00	51.40
53. Printing Presses .....			4000.00
21. Graded .....	9	1510.00	167.77
54. Sugar Beet Factories.....			295000.00
22. Common and Stock.....	6350	178710.00	28.14
55. Threshing Machines and Engines....			21750.00
23. Beef Cattle .....	10	250.00	25.00
56. Other Machinery .....			20850.00
24. Milk Cows .....	3321	134070.00	40.36
57. Half Interest in Bridge.....			3000.00



25. Yearlings (1 to 2 years)			
58. Not otherwise classified.....			1500.00
26. Calves .....	3147	48620.00	15.44
Total assessed valuation .....			\$18779260.00

## HORSES

27. Colts .....	2288	71690.00	31.33
28. Graded .....	4066	361675.00	88.95
29. Stock Horses .....	2021	107465.00	53.17
30. Stallions and Jacks .....	25	7800.00	312.00
31. Mules .....	352	29210.00	82.98

## OTHER LIVESTOCK.

32. Hogs .....	5211	48015.00	9.21
Total Exemptions provided in Section 4, Chapter 58, 1913 Session Laws,			\$154560.00.

STATE OF IDAHO,        )  
                                   ) ss.  
 County of Twin Falls    )

E. A. LANDON, being first duly sworn, deposes and says, that he is the duly qualified and acting DEPUTY Auditor in and for the County of Twin Falls, State of Idaho, and that the above and foregoing is a full, true and correct abstract of all property entered upon the REAL Property Assessment Roll of said County for the year 1918, as equalized by the Board of County Commissioners of said county in session as a Board of Equalization.

E. A. LANDON,

(SEAL)

Subscribed and sworn to before me this 30th day of July, 1918.

O. P. DUVALL

Filed Dec. 19, 1919,  
 W. D. McREYNOLDS, Clerk.

PLAINTIFF'S EXHIBIT NO. 4.

CATTLE—SPOKANE UNION STOCK YARDS.

1918	Prime Steers		Good to Choice Steers		Medium to Good Steers		Fair to Med. Steers		Common to Fair Steers		Choice Cows & Heifers	
Jan.												
1	9.50	10.25	8.50	9.25	.....	.....	.....	.....	7.00	8.25	7.50	8.25
3	9.50	10.25	8.50	9.25	.....	.....	.....	.....	7.00	8.25	7.50	8.25
4	9.50	10.25	8.50	9.25	.....	.....	.....	.....	7.50	8.25	7.50	8.25
5	9.50	10.25	8.50	9.25	.....	.....	.....	.....	7.00	8.25	7.50	8.25
6	9.50	10.25	8.50	9.25	.....	.....	.....	.....	7.00	8.00	7.50	8.25
8	9.50	10.25	8.50	9.25	.....	.....	.....	.....	7.00	8.25	6.50	7.25
9	9.50	10.25	8.50	9.25	.....	.....	.....	.....	7.00	8.25	7.50	8.25
10	9.50	10.25	8.50	9.25	.....	.....	.....	.....	7.00	8.25	7.50	8.25
11	9.50	10.25	8.50	9.25	.....	.....	.....	.....	7.00	8.25	7.50	8.25
12	9.50	10.25	8.50	9.25	.....	.....	.....	.....	7.00	8.25	7.50	8.25
13	9.50	10.25	8.50	9.25	.....	.....	.....	.....	7.00	8.25	7.50	8.25
15	9.50	10.25	8.50	9.25	.....	.....	.....	.....	7.00	8.25	7.50	8.25
16	9.50	10.25	8.50	9.25	.....	.....	.....	.....	7.00	8.25	7.50	8.25
17	9.50	10.25	8.50	9.25	.....	.....	.....	.....	7.25	8.25	7.50	8.25
18	9.50	10.25	8.50	9.25	.....	.....	.....	.....	7.25	8.25	7.75	8.50
19	9.50	10.25	8.50	9.25	.....	.....	.....	.....	7.25	8.25	7.75	8.25
20	9.50	10.25	8.50	9.25	.....	.....	.....	.....	7.25	8.25	7.50	8.25
22	10.00	10.75	9.00	9.75	.....	.....	.....	.....	7.75	8.75	7.75	8.50
23	10.00	10.75	9.00	9.75	.....	.....	.....	.....	7.75	8.75	7.75	8.50
24	10.00	10.75	9.00	9.75	.....	.....	.....	.....	7.75	8.75	8.00	8.75
25	10.00	10.75	9.00	9.75	.....	.....	.....	.....	7.75	8.75	8.00	9.00
26	10.00	10.75	9.00	9.75	.....	.....	.....	.....	7.75	8.75	8.25	9.25
27	10.00	10.75	9.00	9.75	.....	.....	.....	.....	7.75	8.75	8.50	9.25
29	10.00	10.75	9.00	9.75	.....	.....	.....	.....	7.75	8.75	8.50	9.25
30	10.25	10.75	9.00	9.75	.....	.....	.....	.....	7.75	8.50	8.50	9.25
31					.....	.....	.....	.....				

## PLAINTIFF'S EXHIBIT NO. 4.

## CATTLE—SPOKANE UNION STOCK YARDS

CATTLE—SPOKANE UNION STOCK YARDS	Good to Choice Cows & Heifers		Med. to Good Cows & Heifers		Fair to Med. Cows & Heifers		Canners	Bulls		Calves		Stock & Feeders	
7.50 8.25	6.50	7.25	5.50	6.50	7.75	8.50	3.00	5.50	5.00	6.00	6.50	8.75	5.00 7.75
7.50 8.25	6.50	7.25	5.50	6.50	Best H		3.00	5.50	5.00	6.75	6.50	8.75	5.00 7.75
7.50 8.25	6.50	7.25	5.50	6.50	"	"	3.00	5.50	5.00	7.50	6.50	9.00	5.00 7.75
7.50 8.25	6.50	7.25	5.50	6.50	"	"	3.00	5.50	5.00	7.50	6.50	9.00	5.00 7.75
7.50 8.25	6.50	7.25	5.50	6.50	"	"	3.00	5.50	5.00	7.50	6.50	9.50	5.00 7.75
6.50 7.25			5.50	6.50	"	"	3.00	5.50	5.00	7.50	6.50	9.50	5.00 7.75
7.50 8.25	6.50	7.25	5.50	6.50	"	"	3.00	5.50	5.00	7.50	6.50	9.50	5.00 7.75
7.50 8.25	6.50	7.50	5.50	6.50	"	"	3.00	5.50	5.00	7.50	6.50	9.50	5.00 7.75
7.50 8.25	6.50	7.25	5.50	6.50	"	"	3.00	5.50	5.00	7.50	6.50	9.50	5.00 7.75
7.50 8.25	6.50	7.25	5.50	6.50	"	"	3.00	5.50	5.00	7.50	6.50	9.50	5.50 7.75
7.50 8.25	6.50	7.25	5.50	6.50	"	"	3.00	5.50	5.00	7.50	6.50	9.50	5.50 7.75
7.50 8.25	6.50	7.25	5.50	6.50	"	"	3.00	5.50	5.00	7.50	6.50	9.50	5.50 7.75
7.50 8.25	6.50	7.25	5.50	6.50	"	"	3.00	5.50	5.00	7.50	6.50	9.50	5.50 7.75
7.50 8.25	6.50	7.25	5.75	6.50	7.75	8.50	3.00	5.50	5.00	7.50	6.50	9.50	5.50 7.75
7.50 8.25	6.50	7.25	5.75	8.25	7.75	8.50	3.00	5.50	5.00	7.50	6.50	9.50	5.50 7.75
7.50 8.25	6.75	7.50	5.75	6.50	7.75	8.50	3.50	5.50	5.00	7.50	6.50	10.00	6.00 8.00
7.50 8.25	6.75	7.50	5.25	6.50	7.75	8.50	3.50	5.50	5.00	7.50	6.50	10.00	6.00 8.00
7.50 8.25	6.75	7.50	6.00	6.75	8.00	8.75	3.50	5.75	5.00	7.50	6.50	10.00	6.00 8.00
7.50 8.25	6.75	7.50	6.00	6.75	8.00	8.75	3.50	5.75	5.00	7.50	6.50	10.00	6.00 8.00
8.00 8.75	7.25	7.00	6.25	7.00	8.25	9.00	3.50	6.00	5.00	7.50	6.50	10.00	6.00 8.00
8.00 8.75	7.00	7.75	6.25	7.00	8.25	9.00	3.50	6.00	5.00	7.50	6.50	10.00	6.00 8.00
8.25 9.00	7.25	8.00	6.25	7.00	8.25	9.25	3.50	6.00	5.00	7.50	6.50	10.00	6.00 8.00
8.50 9.25	7.25	8.00	6.75	7.00	8.50	9.25	3.50	6.00	5.00	7.50	6.50	10.00	6.50 8.00
8.75 9.50	7.50	8.25	6.25	7.25	8.50	9.25	.....	.....	5.00	7.50	6.50	10.00	6.00 8.00
9.00 9.75	7.25	8.25	6.25	7.25	.....	.....	.....	.....	5.50	7.75	6.50	10.00	6.00 8.00



## HOGS—SPOKANE UNION STOCK YARDS.

1918		Prime Mixed	Med. Mixed	Heavies	Fat Pigs	Stock & Feeders	Bulk
Jan	1	.....	.....	15.60	.....	11.50	.....
"	3	15.50 15.65	.....	15.50 15.65	13.75 14.75	11.50	15.60
"	4	15.50 15.65	.....	15.50 15.85	13.75 14.75	11.50	15.60
"	5	15.25 15.40	.....	15.25 15.40	13.75 14.50	11.50	15.25
"	6	15.25 15.40	.....	15.25 15.40	13.75 14.50	11.50	15.40
"	8	15.35 15.80	.....	15.35 15.10	13.75 14.50	.....	15.40
"	9	15.35 15.50	.....	15.35 15.50	13.75 14.50	11.50	15.40
"	10	15.35 15.50	.....	15.35 15.50	13.75 14.50	11.50	15.40
"	11	15.35 15.50	.....	15.35 15.50	13.75 14.50	11.50	15.40
"	12	15.25 15.50	.....	15.35 15.50	13.75 14.50	11.50	15.35
"	13	15.35 15.50	.....	15.25 15.50	14.00 14.75	11.50	15.40
"	15	15.40 15.50	.....	15.40 15.50	14.00 14.75	11.50	15.40
"	16	15.40 15.50	.....	15.40 15.50	14.00 14.75	11.50	15.40
"	17	15.40 15.50	.....	15.40 15.50	14.00 14.75	11.50	15.40
"	18	15.40 15.50	.....	15.40 15.50	14.00 14.75	11.50	15.40
"	19	15.40 15.80	.....	15.40 15.50	14.00 14.75	11.50	15.50
"	20	15.40 15.50	.....	15.40 15.50	14.00 14.75	11.50	15.50
"	22	15.75 16.00	.....	15.75 16.00	14.00 15.00	11.50	15.40
"	23	15.75 16.00	.....	15.75 16.00	14.00 15.00	11.50	15.40
"	24	15.75 16.00	.....	15.75 16.00	14.00 15.00	11.50	15.75
"	25	15.75 16.00	.....	15.75 16.00	14.00 15.00	11.50	15.75
"	26	15.75 16.00	.....	15.75 16.00	14.50 15.25	12.00	15.75
"	27	15.50 15.45	.....	15.50 15.75	14.25 15.00	12.00	15.50
"	29	15.75 16.00	.....	15.85 16.10	14.25 15.25	12.00	15.50
"	30	15.75 16.00	.....	15.85 16.10	14.25 15.25	12.00	16.00
"	31	15.75 16.00	.....	15.85 16.10	14.25 15.25	12.00	15.85
							16.00

HOGS—CHICAGO STOCK YARD.

1918		Bulk	Light	Heavies	Mixed	Heavy	Rough	Pigs
Jan.	1	16.60	15.80	.....	16.30	17.00	16.25	11.75
"	3	16.50	15.75	.....	16.15	16.90	16.15	12.00
"	4	16.10	16.30	.....	15.80	16.45	15.80	12.00
"	5	16.30	15.40	.....	15.80	16.50	16.00	12.00
"	6	16.15	15.50	.....	15.95	16.50	15.85	12.00
"	8	16.00	15.75	.....	16.10	16.80	16.05	12.25
"	9	16.35	15.75	.....	16.25	16.75	16.00	12.50
"	10	16.25	15.00	.....	16.00	16.65	15.90	12.50
"	11	16.10	15.20	.....	15.80	16.00	15.80	12.40
"	12	16.10	16.45	.....	15.80	16.45	15.25	12.40
"	13	16.70	15.75	.....	15.90	16.55	15.90	12.50
"	15	16.15	15.75	.....	15.90	16.60	15.90	12.50
"	16	16.15	15.75	.....	15.90	16.55	15.90	12.50
"	17	16.10	15.45	.....	15.35	16.50	15.85	12.50
"	18	16.10	15.75	.....	16.00	16.70	16.00	13.20
"	19	15.50	16.00	.....	16.20	16.90	16.20	15.50
"	20	16.60	16.75	.....	16.10	16.85	16.15	12.75
"	22	16.00	15.90	.....	16.15	16.85	16.15	12.75
"	23	16.85	15.75	.....	16.45	16.75	16.00	12.75
"	24	16.40	15.80	.....	16.10	16.80	16.10	12.65
"	25	16.25	15.60	.....	15.95	16.55	15.90	12.75
"	26	15.80	15.20	.....	15.50	16.10	15.45	12.25
"	27	15.40	15.15	.....	15.50	15.75	15.10	12.00
"	29	15.50	15.80	.....	15.20	15.90	15.20	11.75
"	30	15.75	15.30	.....	15.30	16.10	15.45	12.00
"	31	16.10	15.65	.....	15.90	16.45	15.85	12.75
"				.....				

## CATTLE—CHICAGO STOCK YARDS.

1918	Native Steers	Good to Choice Steers	Med. to Good Steers	Fair to Med. Steers	Common to Fair Steers	Choice Cows Heifers	Choice Cows Heifers
Jan.							
1	7.60 14.25	.....	.....	.....	.....	.....	11.35
3	7.50 14.00	.....	.....	.....	.....	.....	11.35
4	7.50 13.85	.....	.....	.....	.....	.....	11.40
5	7.50 13.50	.....	.....	.....	.....	.....	11.40
6	7.85 13.50	(West St.)	8.00 11.75	(Texas) 7.00 10.00	.....	.....	11.50
8	7.85 13.50	.....	.....	.....	.....	.....	9.25
9	7.85 13.50	.....	.....	.....	.....	.....	11.60
10	8.15 13.75	.....	.....	.....	.....	.....	11.60
11	8.10 13.75	.....	.....	.....	.....	.....	11.85
12	8.10 13.65	.....	.....	.....	.....	.....	11.75
13	8.10 13.60	.....	.....	.....	.....	.....	11.60
15	8.20 13.60	.....	.....	.....	.....	.....	11.65
16	8.20 13.60	.....	.....	.....	.....	.....	11.75
17	8.25 13.60	.....	.....	.....	.....	.....	11.75
18	8.35 13.60	.....	.....	.....	.....	.....	11.85
19	8.40 13.60	.....	.....	.....	.....	.....	11.85
20	8.50 13.85	.....	.....	.....	.....	.....	11.90
22	8.40 14.00	.....	.....	.....	.....	.....	11.90
23	8.35 13.85	.....	.....	.....	.....	.....	11.75
24	8.50 13.70	.....	.....	.....	.....	.....	11.85
25	8.50 13.90	.....	.....	.....	.....	.....	11.85
26	8.30 13.70	.....	.....	.....	.....	.....	11.85
27	8.30 13.75	.....	.....	.....	.....	.....	11.85
29	9.00 13.00	.....	8.00 11.75	7.50 11.00	.....	.....	11.65
30	8.50 14.00	.....	.....	.....	.....	.....	11.60
31	8.75 14.50	.....	.....	.....	.....	.....	11.85
							14.50



## CATTLE—CHICAGO STOCK YARDS.

Good to Choice Cows & Heifers		Med. to Good Cows & Heifers		Fair to Med. Cows & Heifers		Canners		Bulls		Calves		Stock & Feeders	
5	11.35									8.50	16.00	6.70	10.40
0	11.35									8.50	16.00	6.65	10.40
0	11.40									8.50	16.00	6.60	10.40
0	11.40									8.50	16.00	6.60	10.40
0	11.50												
0	9.25					5.50	6.50	6.50	10.50	9.13	13.00	6.50	11.00
0	11.60									8.50	15.75	6.70	10.50
0	11.60									8.30	15.25	6.70	10.50
0	11.85									8.50	15.50	6.85	10.75
5	11.75									8.75	15.50	6.80	10.75
0	11.60									8.75	16.00	6.90	10.75
0	11.65									8.75	16.00	6.70	10.75
0	11.75									8.75	16.00	6.70	10.75
0	11.75									8.50	15.50	6.70	10.80
35	11.85									8.50	15.75	6.85	10.90
00	11.85									8.50	15.75	6.90	10.90
00	11.90									8.75	16.25	7.00	10.90
00	11.90									9.00	16.50	7.00	10.90
00	11.90									9.00	16.50	7.00	10.70
00	11.75									9.00	16.50	7.00	10.70
00	11.85									9.25	16.50	7.10	10.90
10	11.85									9.25	16.50	7.10	10.90
10	11.85									9.00	15.75	7.00	10.60
10	11.65									9.00	15.50	7.25	10.40
50	11.00	7.00	9.00			6.50	17.25	6.75	9.75	9.00	13.00	6.50	11.25
35	11.85									9.00	15.25	7.50	10.75
75	14.50									9.00	15.00	7.35	10.55

## STATE LOANS—BENEWAH COUNTY.

Name	Description	Section	Township	Range	Acreage	Owners
Wm. F. Sargent.....	E $\frac{1}{2}$ NE SW NE SE NW.....	24	46	3	160.	
P. T. Sweeney.....	S $\frac{1}{2}$ SE SW SW.....	18				15,000.00
	Lots 2-3-4-9-10 SW NW.....	17	46	2	327.6	4,775.00
Agnes Sweeney .....	SW SW .....	12	46	3	40.	3,200.00
Edwin Shay .....	N $\frac{1}{2}$ SE N $\frac{1}{2}$ SW.....	24	46	3	160.	3,175.00
C. B. Smith.....	SE SW S $\frac{1}{2}$ SE.....	9	46	2	120.	
Helsing John .....	SE & NE of SW $\frac{1}{4}$ .....	18	44	1	200.	1,375.00
Monona Van Cise.....	NE NW .....	13	46	3	40.	
B. A. Maule.....	N $\frac{1}{2}$ NW .....	16	46	2	80.	
John Button .....	Lots 3-4 .....	18	46	1		
	Lots 1-2-3-6-7- SE NE.....	13	46	2	210.	4,425.00
Emma Larson .....	NE $\frac{1}{4}$ .....	18	44	1	160.	
Armond Larson .....	SW NW .....	16	46	2	40.	5,825.00
John T. Watkins.....	NE $\frac{1}{4}$ .....	17	44	1	160.	
Jas. A. Golar.....	E $\frac{1}{2}$ SE .....	10				
	NW SW .....	11				3,240.00
	NE NE .....	15	46	2	160.	3,975.00
John Clint .....	SE SW Lots 7-8-9.....	35	46	2	116.2	
Freeman F. Raught.....	W $\frac{1}{2}$ NE SE NE NW SE.....	28	47	2	160.	5,650.00
G. W. Jarmin.....	S $\frac{1}{2}$ NW N $\frac{1}{2}$ SW SW NE.....	20	45	2	200.	180,970.00

## STATE LOANS—BENEWAH COUNTY

Owners Land	Valuation Impts.	Appraisers Land	Valuation Impts.	Amt. Loan	Assessed Land	Valuation Impts.
15,600.00	8,350.00	No	6,000.	\$ 1,500.00	\$ 1,585.00	\$.....
4,575.00	500.00	5,500.	No	5,000.00	1,365.00	550.00
3,100.00	765.00	O. K.	.....	1,500.00	120.00	.....
3,175.00	900.00	O. K.	.....	1,000.00	950.00	100.00
.....	.....	.....	.....	1,200.00	520.00	100.00
1,375.00	2,000.00	O. K.	.....	1,000.00	1,500.00	300.00
.....	.....	.....	.....	650.00	200.00	200.00
.....	.....	.....	.....	1,250.00	320.00	125.00
.....	.....	.....	.....	.....	.....	.....
4,425.00	1,450.00	Darhrell	O. K.	3,500.00	1,805.00	450.00
.....	.....	.....	.....	1,500.00	880.00	100.00
5,925.00	1,675.00	8,000.	.....	900.00	240.00	250.00
.....	.....	.....	.....	2,500.00	890.00	250.00
.....	.....	.....	.....	.....	.....	.....
3,240.00	1,050.00	3,500.	.....	1,000.00	700.00	.....
3,905.00	1,050.00	4,000.	.....	1,000.00	910.00	200.00
.....	No	.....	.....	1,000.00	600.00	125.00
5,650.00	750.00	O. K.	.....	2,000.00	1,000.00	100.00
\$50,970.00	\$18,490.00	.....	.....	\$26,500.00	\$13,585.00	\$2,850.00
.....	.....	.....	.....	2,850.00	.....	.....
.....	.....	.....	.....	16,435.00	.....	.....

## BENEWAH COUNTY—IDAHO.

Deeds, Book "O" .....\$121,183.75  
 ssessed Value ..... 45,377.00



DEEDS  
BENEWAH COUNTY—IDAHO.

BOOK O.

Page	Date	Name
164	10- 3-17	Rosana & Edward A. Liberty to L. E. Larrick
166	10 -2-18	A. M. & Nancy Lamb to Dale Young
167	10-15-17	Jas. H. & Ora Manning to Elizabeth May Battrell
170	10-17-17	Ed & Anna Thompson to A. G. & P. M. Severson
172	10-11-17	Edna Losinger to The St. Realty Co.
173	10 -6-17	M. Harry & Emma Johnson to E. V. Luffin
179	10-18-17	Mary E. Raller to J. J. Krutch
180	10-16-18	Jas. T. Wilson to Rosama Liberty
181	10-27-18	Jas. S. & Lavina Pearl Shaw to J. Alfred Jacot
184	10-26-17	Wesley & Eva Hay to Edgar Aikman
186	10- -17	David Summers to J. E. Jones
192	11-10-17	Bertha & John Sands to Arthur Berger
199	11-30-17	Wm. J. & Eva Mory Carthers to Frank B. Brown
206	12-21-17	Chas. W. & Anna B. Leaf to Ida M. Platt
207	12-20-17	P. T. & Agnes Sevenery to J. M. Casey
211	12-12-17	Mary R. Ferrell to F. E. Scott
212	10- 3-17	Elmer & Alma Johnson to Ira Fleming
213	12-29-17	L. E. & Mabel Carter to Geo. Wash. Morris
216	12-27-17	Thos. C. & Laura James to Nancy Lawrence
217	12-20-17	D. W. & Sallie Jones to Nancy Lawrence
220	1-29-18	C. C. & Rosa Schwarzman to L. G. Miller
221	2- 4-18	J. E. Bastwick and Arthur Bastwick to Lulu Click
224	2- 4-18	Geo. Foster to A. G. & P. M. Lawson
225	2-18-18	A. M. & Nancy Lamb to Wm. Fallon
229	2-21-18	Bertie L. Stanberger to St. Maries Camp
230	2-25-18	Adam & Anna Lust to Geo. Straub
229	2-21-18	Bertie L
231	2-25-18	Geo. Straub to Adam Lust
232	12-20-17	Geo. & Minnie Murphy to Northern Sec. Co.
233	2-23-18	Calvin B. & Hannah May to Pier Bassa
234	11-27-17	H. G. & Grace Hunter to Eric Bjerklund
236	3- 1-18	G. E. & Ida M. Mitchell to John Peterson
238	3- 4-18	Curtis Black to John C. Black
248	4- 8-18	Patrick T. Sevenny to Agnes Sevenny

DEEDS  
BENEWAH COUNTY—IDAHO.

Description	Consideration	Stamps	As'd. Value of Land	Improvement	Total
Lots 5 & 6 SE NW NE SW.....	10,000.	.....	6000.	300.	6300.
Lots 3 & 4 Blk. 10 Plummer.....	180.	.....	100.	25.	125.
Lot 4 Blk. 15 Farrell .....	35.	.....	20.	.....	25.
Lot 1 Blk. 2 Plummer .....	62.00	.....	25.	.....	25.
½ SW SW SE-34-45-3W L. 4-3-44-3W.....	100.	.....	1060.	.....	530.
W SW SE SW SW SE Lots 4 & 5- 7-46-2W .....	5,922.	.....	1200.	.....	1200.
½ SE 19 W ½ SW 20-46-4W .....	1,800.	.....	480.	.....	480.
½ NE 30-46-4W .....	1,200.	.....	640.	150.	790.
Lots 7, 8, 9, 10, 11 & 12 Blk. 68.....	10.	.....	240.	250.	490.
E NW SW NE 3 & 4-22-46-1W .....	600.	.....	.....	.....	.....
1 " " " .....	3,100.	.....	840.	300.	1140.
½ NW-21 NE NE-20-46-4W .....	75.	.....	25.	.....	25.
Lot 10 Blk. 71 .....	75.	.....	40.	25.	65.
Lot 4 Blk. 41 Plummer .....	12,000.	5.00	3100.	450.	3550.
W NE SW NE SE NW NW SE N ½ SW-33-43-1E .....	1.	1.00	100.	.....	100.
W NE-13-46-3W .....	1.	4.50	350.	.....	.....
½ Sec. 15 N ½ NE 22-46-1E.....	600.	.....	175.	275.	450.
Lot 3 Blk. 18 St. Maries.....	250.	.....	100.	75.	175.
Lot 2 Blk. 37 St. Maries.....	450.	.50	20.	200.	220.
Lot 12 Blk. 2 DeSmit.....	350.	.....	20.	75.	95.
Lot 11 Blk. 2 " " .....	2,000.	2.00	1000.	.....	1000.
½ NE N ½ SE-22-44-2W .....	55.	.50	50.	25.	75.
Lot 3 Blk. 58 Plummer .....	40.	.50	40.	50.	90.
2 Blk. 3 Plummer .....	50.	.50	50.	.....	50.
Lot 2 & 3 Blk. 70 Plummer.....	8,555.	.50	150.	50.	200.
Lot 5 & 6 Blk. 52 St. M. ....	450.	.50	40.	75.	115.
Sec. 21-46-2W .....	450.	.50	65.	75.	140.
1 Blk. 1 .....	2787.40	3.00	500.	75.	575.
W NE 20 NW NW 21-46-2W .....	175.	.50	20.	25.	45.
Lot 1 Blk. 12 .....	3600.	.....	480.	.....	480.
W SE SW SW SE SW SE SE 6-46-4W .....	2550.	.50	300.	.....	300.
NE SE-8-46-4W .....	2500.	2.50	1200.	.....	1200.
NW ¼ 15-43-4W .....	1.	4.00	690.	.....	690.
SW SW 12-46-3 W W ½ NW SE NE W NE-13-46-3W .....					

DEEDS  
BENEWAH COUNTY—IDAHO.

Page	Date	Name
249	4-16-18	Albert & Harriet Yorker to Carl Brown.....
250	4-19-18	Effie & Leonard C. Losinger, Jr. to Henry Herman .....
251	4-17-18	J. F. & Minnie F. Feritage to E. W. McAfer .....
252	4-17-18	Indefinite Description .....
253	5- 2-18	Geo. Foster to A. G. & P. M. Severson.....
254	4- 7-12	Wm. & Myrtle Fuller to H. A. Reed.....
255	4-30-18	H. A. Brown & Wife and Dan McNeil to Fred Spaulding .....
256	10- 4-17	Harry & H. A. Miller to Frank E. Scott.....
257	5- 9-18	C. & Mollie Mulder to Daniel Nicholson.....
258	5- 9-18	Calix & Clara Charleson to Geo. Rappas.....
259	6- 3-18	Geo. & Janis Aenis to P. A. Nelson.....
261	6- 7-18	J. F. & Mary Cansey to T. Lennon.....
263	6-10-18	Wm. E. & Bernice S. Moore to Wilbur O. Babcock .....
264	7- 3-18	Mather A. Russell to Allison J. Russell.....
265	7- 3-18	Sisters of Charity to B. R. Sevensgourd.....
266	6-20-18	Nellie A. Cockrane to A. E. Douglas.....
267	7- 8-18	H. F. & Helen I. Rodgers to A. E. Rodgers .....
270	7-18-18	Edwin E. & Gertrude O. Dorris to Jas. A. Walker .....
271	7-18-18	Jas. A. & Mary Walker to Edwin E. Dorris .....
273	8- 2-18	Henry B. & Martha Coplen to John L. Grunewald .....
274	8- 9-18	Indefinite Description .....
275	8-10-18	Mike Kearn to Mary K. Walsh.....
276	8-28-18	L. & A. F. Gritz to Mike Garey.....
278	9- 4-18	John Perry to Pauline Perry.....
279	8-24-18	Isaac C. Baker to O. D. & A. L. Howell.....
282	10- 2-18	J. W. Skelton & J. M. Marvin to Leon De Mars .....
284	9-30-18	J. B. & Mary Daubenspeck to Chas. H. & Carrie E. Gregory .....
285	10- 4-18	Abraham Schlatter to Alonzo E. Rodgers.....
286	8- 2-18	J. F. & Millie Allen to J. W. & Alice V. Henderson .....
287	5-22-18	Clarence L. & Mary C. Boutilier to A. S. Larson .....
288	10-19-18	L. G. & Maude Hartling to Giles F. Baswell .....
293	11- 1-18	E. A. & Rosanna Liberty to Flo A. Nye.....
294	11- 4-18	E. A. Rosama Liberty to Alonzo E. Rodgars .....



DEEDS  
BENEWAH COUNTY—IDAHO.

Description	Consideration	Stamps	As'd. Value of Land	Improvement	Total
½ NW 29-46-4W .....	950.	.....	320.	.....	320.
Blk. 18 3rd. West Add.....	10.	1.50	125.	450.	575.
ot 2 Blk. 5 2nd. West Add. ....	10.	1.00	200.	200.	400.
ot 1 Blk. 2 Plummer.....	30.	.....	25.	.....	25.
ot 2 & 3 Blk. 70 Plummer.....	75.	.50	50.	.....	50.
ot 10, Blk 4 N. W.....	40.	.56	75.	.....	75.
½ N½ 14-46-1W .....	10.	1.00	880.	.....	880.
ot 7 & 8, Blk. 19 St. Maries.....	600.	1.00	125.	100.	225.
ot 2, 3, 12, 13, Blk. 2.....	525.	1.00	300.	75.	375.
3, 14, 15, 16, Blk. 9, 3rd. West St. Maries .....	2750.	3.00	525.	850.	1375.
W SE N½ SE SW NE-1-45-4W.....	1.	1.00	120.	.....	120.
W SW-10-45-3W .....	275.	.50	.....	.....	.....
ot 3 & 9 Blk. 6.....	200.	.60	550.	750.	1300.
½ NE SE 14-44-5 W W½ SE SE 14- 4-5W .....	957.35	2.00	600.	75.	675.
W SE-24-46-2W .....	200.	.50	160.	.....	160.
E NW 17-46-4W .....	4000.	2.70	580.	150.	730.
½ Lot 2 E½ L. 3 Blk. 36 Plummer.....	2500.	2.40	300.	500.	800.
ot 9 & 10 Blk. 54 Plummer.....	1000.	1.00	80.	200.	280.
ots 4 & 5 Blk. 49 Plummer.....	1000.	1.00	150.	900.	1050.
½ Lots 7 & 8 Blk. 12 St. Maries.....	10.	2.50	250.	400.	650.
ots 1, 2, 3, Blk. 4.....	150.	2.00	37.	50.	87.
W½ 35-46-3W .....	10.	1.00	960.	.....	960.
¼ SE¼ SE SW-34-44-4W Lot 4.....	.....	.....	.....	.....	.....
W NW-2-43-4W .....	3000.	3.00	1940.	225.	2165.
ot 9, 10, 11, Blk. 22 R. R. Add.....	1.	2.50	1950.	.....	1950.
½ 7 & 8 Blk. 4.....	1.	2.00	225.	650.	875.
E NE SE NE-17-46-4W .....	4000.	4.00	860.	.....	860.
ot 3 Blk. 21 St. Maries.....	10.	1.00	100.	100.	200.
W NW 16-46-2W .....	10.	3.00	240.	250.	490.
E NW 14-46-5W .....	900.	1.00	280.	75.	355.
½ SE 13-46-5W .....	3000.	1.70	100.	.....	.....
½ SE 13-46-SW .....	3000.	.....	.....	.....	.....

DEEDS  
BENEWAH COUNTY—IDAHO.

Page	Date	Name
299	9-18-18	Luther A. & Rosama E. Thomson to B. R. Savensgourd .....
302	11-13-18	Wm. Trueman & A. C. Wanderwich to L. L. Martin .....
303	11- 9-18	Mike A. & Annabel Rogan to Wesley Hay .....
305	11-21-18	L. G. Miller to F. A. Sawyer .....
310	11-30-18	M. L. Saling to A. E. Gage .....
312	12-13-18	A. M. & Nancy Lamb to Chas. Leiper .....
313	12-14-18	M. Bohn to John Laurier .....
315	12-10-18	Mike A. & Annabel Rogan to Ida May Berther .....
317	11-27-19	Arthur & Alice Olson to Albert & Agnes Schanbeck .....
320	10-29-18	Delma C. Monrae to Jas. M. Monroe .....
322	9-11-18	Geo. Straub to Josephine Reiger .....
326	12-27-18	Louis & Agnes Luke to C. F. Schwarz .....
337	12-15-17	State Bank Plummer to John A. Armstrong .....
343	9-21-18	V. A. & Effie L. Montgomery to Leslie W. Adams .....
346	4-10-18	Agnes M. & A. B. Smith to John Crippen .....
347	12-27-18	Julius & Sarah J. Robinson to Jas G. Robinson .....
348	9- 4-18	Geo. Plouff to J. A. Robinson .....
350	11-29-18	Roy R. Rodgers to H. C. Vogler .....
351	3- 3-18	John Thompson to Roy B. Carombs .....
352	7-15-18	Edwin E. & Gertrude A. Dorris to Harold W. Rugh .....
357	12-16-18	Margaret J. Wilson to Edna S. Wilson .....
363	7- 9-18	Benj. F. & Alice Parheal to Fay Goldsmith .....
376	5-13-18	E. M. & Ora A. Parker to Joseph Newton Clark .....
387	10-21-18	C. M. & Helen Sargent to W. M. Her- rington .....
408	8-20-18	John W. & Martha Skelton to L. M. Ferry .....
441	4-22-18	David O. Kitner to Jas. Webber .....

DEEDS  
BENEWAH COUNTY—IDAHO.

Description	Consideration	Stamps	As'd. Value of Land	Improvement	Total
ots 4, 5, 6, Blk. 10.....	156.	.50	60.	80.	140.
racts 19 & 20 Meadowhurst.....	1200.	.....	275.	.....	275.
ots 1 & 2 Blk. 61.....	800.	1.00	150.	250.	400.
½ NE N½ SE 22-44-2W.....	2000.	2.00	1000.	.....	1000.
ot 3 Blk. 37 Plummer.....	750.	1.00	100.	250.	350.
ot 2, Blk. 48 Plummer.....	500.	.50	75.	150.	225.
ots 7 SE SW S½ NE 6-46-4W.....	2000.	.....	.....	.....	.....
racts 32, 56, 57, 58, Meadowhurst.....	2900.	3.00	455.	800.	1255.
ot 3 Blk. 2.....	10.	2.00	200.	300.	500.
½ NE W½ SE-33-44-4W.....	1000.	1.00	.....	.....	.....
ot 7, Blk. 2 Parkers 21-46-2W.....	350.	.50	40.	75.	115.
½ SE E½ W½ SE 18 N½ N½ NE 9-44-5W.....	9600.	10.00	7400.	.....	7400.
ot 9, Blk. 50 Plummer.....	235.	.....	75.	100.	175.
ENE NW 9-46-4W.....	725.	.50	160.	.....	160.
ots S½ Lot 4, Blk. 1.....	200.	.....	30.	150.	180.
N½ NE SW NE SE NW-6-45-2W.....	1661.	2.00	800.	.....	800.
Same as above.....	950.	1.00	800.	.....	800.
W SE 13-46-5W.....	3500.	1.00	.....	.....	.....
ot. 16 Blk. 21 R. R. St. Maries.....	1.	2.00	600.	900.	1500.
SE SW SW SE-19-46-4W.....	1500.	1.50	600.	.....	600.
W 32½ ft. of E½ Lot 7 & 8 Blk. 6.....	1.	2.00	275.	400.	675.
NW SE SW NE-27-46-3W.....	600.	1.10	180.	180.	360.
ot 2 to 18 Blk. 3.....	475.	1.00	180.	.....	180.
NW NW NENW 32-46-2W.....	200.	.50	320.	.....	320.
ot 4 Blk. 3 Skeltons Add.....	350.	.50	175.	250.	425.
SW SE 29-46-4W.....	380.	.50	300.	.....	300.



## BENEWAH C

DEEDS SHOWING CONSIDERATION AND ASSESSED VALUE OF LANDS  
SEPTEMBER 25, 1917, TO JANUARY 29, 1919, EXCEPT IRREGULAR

Page	Date	GRANTOR & GRANTEE	CONSIDERATION
161	9-25-17	M. J. & W. F. McNaughton to Julia A. Brown (\$690 and \$750 Mtge.)	\$ 1440
164	10- 3-17	Rosana Liberty & E. A. Liberty	1000
179	10-18-17	Mary E. Roller to J. J. Kroetch	1800
180	10-16-17	James F. Wilson to Rosana Liberty (\$700 and \$500 Mtge.)	1200
184	10-26-17	Wesley Hay and Eva Hay to W. Edgar Ackerman	600
186	10-19-17	David Summers to J. E. Jones (\$2100 and \$1000 Mtge.)	3100
206	12-21-17	C. W. Leaf to Ida M. Platt (\$5000 and \$7000 in Mtges.)	1200
220	1-29-18	Christian C. Schoozman, et ux, to L. G. Miller	2000
230	2-25-18	Adam Lust, et ux, to Geo. Strand	450
234	11-27-17	Hiram G. Hunter to Erick Bjorklund (\$3000 and \$600 Mtge.)	3600
236	3- 1-18	Geo. E. Mitchell, et ux, to John Peterson (\$1500 and \$1050 Mtge.)	2550
238	3- 4-18	C. Black to John C. Black	2500
247	9-18-17	Anna M. Thomas (Welch) widow, to Mil. Lbr. Co.	2500
249	4-10-18	Albert Yarber to Carl Brass (\$500 and \$450 Mtge.)	950
263	6-10-18	Wm. E. Morer, et ux, to Wilbur C. Babcock	275
266	1-20-18	Nellie A. Cochran, former Henderson, to A. E. Douglass and C. W. Leaf	200
267	7- 8-18	F. Rodgers to Alonzo Rodgers (\$2500 and \$1500 Mtge.)	4000
279	8-24-18	Isaac C. Baker to Oscar D. Howell (Mtge. given also, sum unknown)	3000
285	10- 4-18	A. Sohlette to Alonzo E. Rodgers	4000
288	10-19-18	Lawrence G. Hastey to Gust S. Boswell	900
294	11- 4-18	Ed. Liberty & Wife to Alonzo E. Rodgers	3000
315	12-10-18	Mike A. Rogers to Ida M. Booth	2900
320	10-29-18	Delmar C. Monroe to Jas. N. Morrow	1000
326		Louis Lude to J. F. Schwarz	9600
335	1-29-19	Arthur Wood and wife to D. Williams	1400

## BENEWAH COUNTY—IDAHO.

10 Deeds, Book "G"	\$58,850.00
Assessed Value	30,695.00

## BENEWAH COUNTY—IDAHO.

129 Deeds, Book "H"	\$247,392.00
Assessed Value	219,505.00
	71,155.50
	148,394.50

## NEWAH COUNTY DEEDS.

BOOK "O" OF RECORDS OF BENEWAH COUNTY, IDAHO, DATING FROM  
 DESCRIPTIONS, TOWN LOTS THAT WERE NOT ASSESSED IN 1918.

CONSIDERATION	DESCRIPTION	Sec.	Twp.	Rge.	Acreage	ASSESSED VALUE	
						Land	Impts.
\$ 1440	1/2 SE 1/4, SW 1/4 SE 1/4, Lot 3.....	14	43	N. 4	W. ....	\$ 1600.00	.....
10000	lots 5, 6, SE 1/4 NW 1/4, NE 1/4 SW 1/4.....	6	45	N. 5	W. ....	.....	.....
1800	1/2 SE 1/4, Sec. 19, W 1/2 SW 1/4.....	20	46	N. 4	W. 160	560.00	.....
1200	1/2 NE 1/4.....	30	46	N. 4	W. 80	640.00	150.00
600	E 1/4 NW 1/4, SW 1/4 NE 1/4, Lots 3, 4, 1, R/W Mil. Ry. and ex. timber rights	22	46	N. 1	W. ....	495.00	100.00
8100	Blackwell Lbr. Co.....	22	46	N. 1	W. ....	495.00	100.00
1200	1/2 NW 1/4, Sec. 21, NE 1/4 NE 1/4.....	20	46	N. 4	W. 120	840.00	300.00
2000	W 1/4 NE 1/4, SW 1/4 NE 1/4 SE 1/4 NW 1/4	33	43	N. 1	E. 240	3100.00	450.00
450	W 1/4 SE 1/4, N 1/2 SW 1/4.....	22	44	N. 2	W. 160	1000.00	.....
3600	1/2 NE 1/4, N 1/2 SE 1/4.....	21	46	N. 2	W. ....	40.00	75.00
2500	lot 7, Blk. 2, Parkers Sub.....	21	46	N. 2	W. ....	40.00	75.00
2500	W 1/4 SE 1/4, SW 1/4 SW 1/4 SE 1/4 SW 1/4,	26	46	N. 4	W. 160	480.00	.....
950	E 1/4 SE 1/4.....	26	46	N. 4	W. 160	480.00	.....
275	E 1/4 SE 1/4, ex. a pt. of an acre for R/W	8	46	N. 4	W. 40	300.00	.....
200	W 1/4.....	15	43	N. 4	W. 160	1200.00	.....
4000	E 1/4 SE 1/4.....	27	45	N. 3	W. 40	200.00	.....
300	1/2 NW 1/4.....	29	46	N. 4	W. 80	320.00	.....
400	W 1/4 SW 1/4 (ex. tim. rights).....	10	45	N. 3	W. 40	120.00	.....
200	W 1/4 SE 1/4.....	24	46	N. 2	W. 40	160.00	.....
4000	E 1/4 NW 1/4.....	17	46	N. 4	W. 40	580.00	150.00
300	lot 4, Sec. 2, T. 43 N., R. 4 W.,						
400	W 1/4 NW 1/4, Sec. 2, T. 43 N., R. 4 W.						
900	1/2 SE 1/4, SE 1/4 SW 1/4.....	34	44	N. 4	W. ....	1940.00	225.00
500	E 1/4 NE 1/4, SE 1/4 NE 1/4.....	17	46	N. 4	W. ....	860.00	.....
200	E 1/4 NW 1/4 (ex. strip off south 16 ft).....	14	46	N. 5	W. ....	280.00	75.00
100	1/2 SE 1/4.....	13	46	N. 5	W. ....	Not ass'd.	.....
900	tracts 32, 56, 57, 58, Meadowhurst.....					455.00	800.00
100	1/2 Int.) W 1/2 NE 1/4, W 1/2 SE 1/4.....	33	44	N. 5	W. 160	1000.00	100.00
900	1/2 W 1/2 SE 1/4, E 1/2 SE 1/4, Sec. 18						
1400	1/2 N 1/2 NE 1/4.....	19	44	N. 5	W. 120	7400.00	.....
	1/2 NW 1/4.....	15	46	N. 4	W. 80	460.00	100.00

## DEEDS

## BOOK G

## BENEWAH COUNTY—IDAHO.

Page	Date	Name
592	10-10-17	Wm. C. & Ada White & Fred Sim to Blackwell Lbr. Co.....
599	10-11-17	Leonard C. Lozinger to St. Maries Realty Co.....
607	10-18-17	J. B. & Lillie B. Dockett to Bert M. Gullicksm.....
608	10-16-17	Barnard Camell to J. W. Watson.....
614	11- 6-17	Wm. & Jennie Mason to P. A. Keisner & H. G. Lucas.....
615	10-30-17	Jas. L. & Minnie E. Studevant to Robt. L. Reyon.....
615	11-12-17	I. S. & Carrie Woods to Roy R. Sherwood.....
627	11-16-17	Charles & Rhoda Stenger to O. D. McClellan.....
635	11-23-17	Nancy Mactelme Lawrence to Martin Berthoff.....
637	10- 5-17	Julia Marvin to Mil. Lbr. Co.....

## DEEDS.

## BENEWAH COUNTY—IDAHO.

## BOOK H.

Page	Date	Name
5	11- 1-17	C. A. Thomason to Y. LeBihan.....
Timber Deed		
14	10-12-17	J. F. Young to Mil. Lbr. Co.....
29	12-15-17	Martin & Anna Berthoff to L. E. Larrick.....
32	11-24-17	O. S. Good to Curtis Block.....
33	12-18-17	A. C. Kehar to John B. Taylor.....
34	12- 4-17	M. G. & Ethel E. Swanson to C. M. White.....
35	12-17-17	Jewel M. & Effie Bramblet to Everett G. Bramblet.....
40	12-17-17	J. M. & May Carey to P. F. Sweeney.....
42	12-17-17	Clarence J. Kima to H. C. Needham.....
49		Mary E. Ferrell to Frank Scott.....
50	12- 1-17	S. M. & Isabel G. Watson to Charles & Helen Brauner.....
51	11-27-17	E. N. & Regina Juvet to Viola Johnson.....
55	11- -17	P. A. & Emma J. Keisner & H. G. & Mollie Lucas to G. G. Lawson.....
60	12-21-17	Ida M. & Owen D. Platt to Chas. W. Leaf.....
63	12- 6-17	Chester C. & Laura Burnham to John Elmore Campbell.....
69	10-11-17	Fred Lewis to Lennord Corbett.....
70	12-22-17	B. L. Admst. of Jessie F. Cariner to Mil. Lbr. Co.....
72	1-24-18	Homer Purcell to Blackwell Lbr. Co.....
73	1-12-18	Wm. F. & Ellen A. Segraves to Earl L. Martin.....
78	1-17-18	Clarence F. & Eleanor M. Miller to Alvin C. Kenworthy.....
80	1-18-18	Boyd Siver to J. L. King.....
81	2-13-18	Jas. Settice & Wife to I. S. Woods.....
82	2-14-18	Rosa C. Scharzman & C. C. to C. A. Walker.....
83	1-19-18	Wm. F. Segraves & Wife to N. L. Loveall.....
84	1-12-18	Wm. F. & Ellen Segraves to N. L. Loveall & Wife.....
85	2-18-18	Xabier Francis to L. J. Keisner & Wife.....
87	2- 7-18	CDA Lumb. Co. to Blackwell Lbr. Co.....
91	10-27-17	Ed. Rutledge Tim. Co. to CDA & St. Joe Trans. Co.....



## DEEDS

BOOK G.

## BENEWAH COUNTY—IDAHO.

Description	Consideration	Stamps	Ass'd Val. of Land	Improv'm't	Total
Lot 1 E ½ NE Lot 4 18-46-3W.....	4600.	.....	1235.	.....	1235.
½ SW SW SE-34-45-3 W Lot 4-3-44-3 W.....	500.	.....	780.	.....	780.
Lot 4 Blk. 18 of St. Maries.....	350.	.....	.....	.....	.....
E ¼ 30-45-5 W.....	11500.	.....	7800.	.....	7800.
E ½ 31-45-5 W.....	10500.	.....	.....	.....	.....
½ NE 13-45-5W.....	4000.	.....	860.	200.	1060.
E ¼ 36-45-6W.....	14000.	.....	7200.	100.	7300.
½ NE-19, W ½ NW 20-44-4W.....	2200.	.....	1300.	125.	1425.
W SW SW SW SW SW SW SE SW-6.....	.....	.....	.....	.....	.....
½ NW NW NW 8-45-5W.....	21000.	.....	11520.	1000.	11520.
.....	700.	.....	.....	.....	.....

## DEEDS

BOOK H

## BENEWAH COUNTY—IDAHO

Description	Consideration	Stamps	Ass'd Val. of Land	Improv'm't	Total
-44-5W SE ¼.....	3500.	3.50	1500.	.....	1500.
W SE SW NW N ½ SW-14 SE NE-15-46.....	2100.	.....	800.	300.	1100.
V.....	1900.	2.00	1000.	.....	1000.
½ SE-6-45-3W.....	1900.	.....	1200.	.....	1200.
W ¼ 15-43-4W.....	100.	.50	120.	.....	120.
W SE 21-44-5W.....	1.	.50	90.	.....	90.
Lot 11, Blk. 66, 1-70, 1-75 St. M.....	1000.	1.00	800.	.....	800.
W NE SE NW NE SW NE SE-12-43-5W.....	1.	1.00	300.	50.	350.
E SE 13-46-3W SW SW-18-46-2W.....	450.	.50	90.	50.	140.
lots 5 & 6, Blk. 31, Lots 11 & 2, Blk. 43.....	.....	.....	.....	.....	.....
Lot 12 Blk. 30 Town St. Joe.....	1000.	1.00	320.	.....	320.
-46-1 E.....	2100.	.....	850.	.....	850.
E SW-14-46-5 W.....	12500.	.....	.....	.....	.....
Lot 16 Blk. 22 R. R. Add. to St. Maries.....	10000.	10.00	600.	6500.	7100.
E ¼ 31-45-5W.....	100.	.50	800.	.....	800.
7 50' of Lot 7 Blk. 6 St. M.....	2400.	.....	240.	.....	240.
W SE-29 NE SW W ½ SW-34-45-4W.....	2500.	2.50	800.	.....	800.
½ NE Lot 8-3-46-2 W.....	1250.	1.50	560.	.....	560.
E ¼ 22-46-3 W.....	850.	1.00	240.	350.	590.
½ NE E ½ SE-13-46-4W.....	1.	1.00	800.	50.	850.
W NW 28-45-4W SW SW 21-45-4W.....	80.	.....	40.	100.	140.
½ SE E ½ SW-35-45-4W.....	.....	.....	.....	.....	.....
lots 8 & 9 Blk. 10 De Smith.....	.....	.....	.....	.....	.....
½ NE S ½ N ½ NE NW NW NE NE NE.....	.....	.....	.....	.....	.....
E S ½ NE NW NE S ½ NW NE NE NW.....	.....	.....	.....	.....	.....
E NW NE NE NW NE NE 31 S-2-3 of.....	.....	.....	.....	.....	.....
½ SW of SW of SE & S 2-3 of SW SE SW.....	10000.	.....	.....	.....	.....
f SE 30-46-5W.....	250.	.50	50.	175.	225.
3 & 14 Blk. 2.....	325.	.50	380.	.....	380.
W SW-21-45-4W.....	1500.	1.50	440.	.....	440.
E NW NW NE-28-45-4W.....	.....	.....	.....	.....	.....
½ E ½ SE ¼-28 W ½ SW W ½ E ½ SW ¼-.....	9500.	9.50	.....	.....	.....
7-45-5.....	1000.	1.00	125.	.....	125.
W SE 9-44-1 W.....	1.	1.00	300.	.....	.....
Lot 3 Blk. 1 R. R. Add.....	.....	.....	.....	.....	.....

Page	Date	Name
99	1- 2-18	Charles E. & Ida M. Cox to James McGary
102	3- 2-18	Francis Slinkard to Julia E. Kensolving
106	12-28-17	Clara Gilberton to F. H. Ahr
108	Indefinite	Description
109	2-14-18	J. E. & Angelica Bayne to Herman Mikler
114	3-20-18	Jas. J. Wilson to W. D. Pearce
115	3-22-18	Ellis & Claudia Roach to Jas J. Stevens
116	2-13-18	Adam & Anna McCormick to Jas A. Abraham & Wife
122	11- 3-17	Norman L. & Etta Emerick to John M. Martin
123	2-14-18	Mil. Land Co. to Dan White
125	4- 2-18	Wm. & Minnie Schott to A. Cohn
127	2-13-18	Frank D. & Ella Desmonds to S. J. Lyman
128	4- 5-18	Wm. & Mary Bitiman to Jas. S. McCourt
140	4-15-18	Wm. & Ella McCarter to Ed. Spurgeon
141	4-16-18	Mil. Land Co. to Fred A. Johnson
143	4-27-18	Geo. M. Keister to Henry Olson
144	4-10-18	C. G. & Anna Caster to John F. Watkins
145	5- 6-18	Robt. & Eliz Dennison to John D. Dennison
146	2-20-18	Guy E. Turner to Myson A. Tuttle
147	4-26-18	Felican & Agatha Moctelene to P. A. Keisner
148	4-29-18	F. A. Mason to Oscar Johnson
149	4-16-18	F. B. & Minnie Chase to Chas. D. & Rhoda Chase
153	5-10-18	C. & Edith Coffman to Geo. I. Erickson
154	4-15-18	N. P. R. R. to McGoldrick Lbr. Co.
155	5-17-18	Edmond A. & Rosama Liberty to J. J. Kractch
156	5- 6-18	J. J. & Cora Ferrill to McGoldrick Lbr. Co.
158	5- 9-18	J. A. & Helen Whalen to St. Maries Lbr. Co.
161	5-27-18	Louis & Annie Pierce to A. Cohn
171	2-20-18	Eliz & Julia Laird to Geo. L. Heinmway
176	6- 6-18	John E. Nordstrum to J. W. Witzel
177	5- 4-18	St. Maries Land Co. to Laura Dennison
178	6- 5-18	Marshall & Laura Camell to A. Cohn
179	6- 4-18	N. Helen Campbell to C. F. McGowry
180	5-27-18	Victor & Theresa Leo to Burt St. Peter
188	6-12-18	B. & Iva St. Peter to Robt. L. Ragan, Ross L. & Rosa Ragan
189	6-13-18	Ross L. Ragan to Jessie W. Hanford
190	3-20-18	W. D. & Mabel Pierce to Caroline White
191	4-29-18	R. H. & Alma Mocer to Caroline White
195	6-18-18	Jas. M. Griffeth to August Johnson
196	5- 2-18	Austin E. & Minnie Cass to Ernest A. Gordan
197	4-27-18	Christian & Alice Nelson to C. E. Rogers
199	6- 4-18	Chas. L. & Bertha A. Knox to O. E. Meyers
204	6-12-18	J. W. & Amanda Wetzel to Geo. W. Swisher
210	7- 3-18	Jas. H. McKee to D. E. Lambert
215	7-10-18	May & Chas. F. Payne to A. Cohn
216	6- 6-18	Eric & Anna Bjosklund to Gunther Smith & Co.
218	6- 1-18	S. M. & Isabel G. Watson to Richard Howard Hites
227	8- 8-18	Thos. & Mary G. Prosper to W. J. McKay
231	7- 6-18	John W. Merritt to Ora F. Hayes
234	7-20-18	Jas. & Lizzie Pichette to Jas. M. Brown
235	7-30-18	John G. & Della E. Underwood to Chas. D. Curtis
237	8-21-18	E. E. & Gertrude Dorris to Henry Olson
238	7-16-18	Gabriel Steagall to D. B. Buchanan
239	8-22-18	O. C. Hapkins to Hapkins Bros. Co.
240	1- 5-18	Wm. H. Harrison to R. E. Gallaher
241	11-21-17	Wm. & Nellie Slay to Lulu Pierce

Description	Consideration	Stamps	Ass'd Val.		Total
			of Land	Improv'm't	
¼ NW 5-45-2 W.....	1600.	2.00	400.	.....	400.
SW SWSE NENW NWNE 11-43-4 W...	1.	3.00	1600.	.....	1600.
4 Blk. 6 Farrell.....	300.	.50	20.	75.	95.
NE NE NE ½ NW NE ½ NE-4-46-5 W	4600.	1.50	2000.	350.	2350.
NW 20 S ½ NE 19-46-4 W.....	1.	2.00	820.	200.	1020.
12 Blk. 49 St. Maries.....	400.	.50	75.	100.	175.
SE SWNE N ½ SW-15-46-5 W.....	1.	1.00	960.	.....	960.
SE SWSE SESW-29-45-4 W.....	4000.	4.00	1200.	200.	1400.
9 Blk. 35 Mil. Add St. Maries.....	450.	.....	200.	125.	325.
¼ 20-47-5 W.....	10.	8.00	.....	.....	.....
6 Blk. 1 Ferrell.....	50.	.....	30.	125.	155.
1 & 2 Blk. 50.....	10.	1.00	260.	300.	560.
½ SE S ½ SW 32-46-4 W.....	1000.	2.50	1160.	.....	1160.
8 Blk. 1 West Add.....	750.	1.00	250.	.....	250.
1 Blk. 17 R. R. St. Maries.....	450.	1.00	175.	200.	375.
¼ 17-44-1 W.....	1.	3.00	890.	.....	890.
¼ NW SE ¼ NW NWSW-23-45-4 W.....	500.	.50	1440.	100.	1540.
¼ SE E ½ SW-15-45-5 W.....	1.	7.00	.....	.....	.....
ct 24, 25, 26, 27, of Heritage Add. in S of Tract 56 of Riverdale.....	125.	.50	205.	.....	205.
Tract 59 Meadowhurst Tracts.....	400.	.50	100.	.....	100.
NNE-22-44-3 W.....	1900.	2.00	360.	.....	360.
ESE S ½ NE 5-44-2 W.....	1200.	1.50	1300.	.....	1300.
¼ 13-46-5- W.....	1.	2.00	.....	.....	.....
¼ 34-44-2 W.....	10.	1.00	800.	.....	.....
¼ 29-47-2 W NWNW NENE-32-47- 2W SWSE 29 NWNW 33-47-2 W.....	1200.	1.50	.....	.....	.....
¼ 31-46-5 W.....	9000.	9.00	6200.	.....	6200.
246-2 W.....	10.	1.50	300.	300.	600.
½ SE SESE NESW-23-45-3 W.....	1.	4.00	2980.	.....	2980.
Tracts 9 & 11 of Riverdale St. Maries.....	1900.	2.00	1075.	275.	1350.
¼ 25-45-6 W.....	10500.	11.00	7200.	.....	7200.
ct 3 NESW 30-45-5W E ½ SE 25-45-6W.....	10000.	10.00	7000.	.....	7000.
½ SE NESE S ½ NW of SE NENW S 21 NENE NE 28-45-5 W.....	13000.	.....	8000.	.....	8000.
Same as above.....	3892.	.....	.....	.....	.....
Same as above.....	1500.	.50	320.	.....	320.
WNE 19-46-4 W.....	2000.	.50	680.	.....	680.
¼ SW NWSE 19-46-4 W.....	87.50	.50	620.	.....	.....
44-2 W N. of Co. Roads in SWSE.....	1.00	1.00	500.	100.	600.
ESE 33 SWSW 34-44-4 W.....	300.	.45	160.	.....	160.
ESE 104-6-5 NENE 15-46-5.....	10.	2.50	100.	600.	700.
ct 3 Blk. 38 St. Maries.....	1.	4.00	2980.	.....	2980.
ESW N ½ SE SESE-23-45-3 W.....	1000.	1.00	780.	.....	780.
¼ NW 17-46-4 S W ½ W ½ W ½ WSE 17-46-4 W.....	10500.	.....	.....	.....	.....
ts 1 & 2 36-45-6 W SWSE 25.....	2800.	2.50	480.	.....	480.
½ SW S ½ SE 26-46-4 W.....	1500.	1.50	980.	.....	980.
½ SE ¼ 10 W ½ SW 11-44-4.....	1.	3.00	.....	.....	.....
ts 3 & 4 E ½ SW-18-46-5 W.....	700.	1.00	.....	.....	.....
ct 23 Blk. 1 Frenwood.....	4275.	1.00	25.	175.	200.
½ SW-2-43-4 W.....	1600.	1.00	880.	250.	1130.
½ SE 12-46-5 W.....	92.	.....	.....	.....	.....
ct 18 Blk. 50 Plummer.....	550.	1.00	300.	75.	375.
ENE 14-46-4 W.....	1.	1.00	450.	600.	1050.
ts 7 & 8 Blk. 14 St. Maries.....	939.50	1.00	800.	.....	800.
ENW NWNE 29-44-1 W.....	400.	.50	225.	.....	225.
Blk. 2 3rd. West St. Maries.....	.....	.....	.....	.....	.....



Page	Date	Name
242	11-26-17	Mill Land Co. to Wm. Slay
245	7-19-18	B. F. & Emma Shaughnessy to Smith Bros. Lumb. Co.
246	8-30-18	John E. Woodruff to Ruta Woodruff
251	7-10-18	Ranier Sec. Co. to W. H. Zeighlitz
255	9-16-18	Frank & Ethel Lindsey to John C. Rogers
259	10-22-18	Alonz & Rogers to E. H. Ohler
260	9-11-18	Catherina Hover to Carl Wm. Anderson
265	10- 2-18	Chas. E. & Ellen J. Rogers to E. H. Ohler
266	9-23-18	Reta Woodruff to Andrew Isaacson
267	10-10-18	Jas. & Julia Nichodemus to B. R. Sevensgourd
269	8-30-18	Jas. & Annie Skan to A. Cohn
275	7- 1-18	Mil. Land Co. to Leonard Carpenter
276	10-11-18	P. E. Kiesling to Arthur J. Mayor
278	6- 3-18	H. & Hazel Johnke to S. R. & Carrie Savensgourd
281	5- -18	Archie & Alice Brown to Carl Richel
281	10- 3-18	A. R. & Georgia McClellan to Conrad & Hermina Taethy
284	11- 7-18	Verna C. Wright to Etta Tuttle
285	11-11-18	A. C. & Nancy J. Norris to Guy Denney
287	11-15-18	O. D. & Ina McKeihen to B. R. Sevensgourd
285	6-14-18	B. H. Robidean & Wife to J. Pentland
301	11-20-18	John L. Brendunehl to H. H. Mitchell
304	9-27-18	Geo. W. Reeves to E. F. Graves
304	9-16-18	Flo A. Nye to Ray R. Rogers
309	11-30-18	L. F. & Gertrude Hubbard to Wm. F. Willoughby
310	9-24-18	Marion H. Lockhart to J. D. Parker
312	12- 7-18	Lucy S. Hedges & Louis Hedges to J. J. Biernback
313	12-10-18	M. E. & Mabel A. Johnston to Pat Mahoney
316	12-10-18	St. Maries Land Co. to E. R. Wunderlich
318	11-21-17	Colton Thomason to Luther A. Thomason
319	12-19-18	Alex & Isabel Paul to Wm. Schott and C. F. McGarey
321	12-20-18	O. E. & Margret Fisher to W. W. Swans
329	12-28-18	Ray & Clara Lindley to F. J. Willard
330	12-28-18	Ray & Clara Lindley to F. J. Willard
333	6-24-18	McGoldrick Lbr. Co. to Mil. Lumb. Co.
334	7- 1-18	McGary Lumb. Co. to Mil. Land Co.
408	12-16-18	J. M. & May Casey to Fred Herrick
409	12-31-18	Jacob Morris to James E. Morris
411	2-16-18	Frank E. Schooler to
412	11-26-18	F. A. Rogers to Alvin E. Rogers
413	10- 7-18	Alfred B. & Agnes Smith to W. F. Willoughby
418	12-11-18	Mary Schuley to Carl K. Shewnack
420		Indefinite Deed
421	11-27-18	John W. S. & Francis Dillon to O. B. Hudson
424	1- 1-19	Leslie R. & Clara G. Gordon to Elma C. Boats
433	5-13-18	Wm. & Mary J. Ogden to Fred Herrick
460	12-14-18	Thos. F. & Irma Connally to Edward Kirsch
497	12-28-18	Benj. F. & Alice B. Patheal to Charles Colton

Description	Consideration	Stamps	Ass'd Val. of Land	Improv'm't	Total
Blk. 2 3rd. West St. Maries.....	357.	.50	225.	.....	225.
SW 15-46-4 W SWSW 15-46-4 W.....	1200.	1.50	680.	.....	680.
SE 28-44-4 W.....	100.	.50	220.	.....	220.
4 Blk. 5 Park Add. St. Maries.....	100.	.50	75.	.....	75.
s 4-5-46-4 W 1-5 W.....	800.	1.00	540.	.....	540.
NW 17-46-4 W.....	1100.	1.50	580.	150.	730.
NE 1-43-1 W.....	1.	1.00	300.	.....	300.
NW-17-46-4 W.....	1800.	.....	480.	.....	480.
SE 28-44-4 W.....	800.	1.00	220.	.....	220.
s 1 & 2 NENW 19-44-4 W NENE					
44-5 W.....	5500.	5.50	4800.	.....	4800.
¼ Sec. 4-45-5 W.....	3000.	.....	.....	.....	.....
& 12 Blk. 10 St. Joe.....	125.	.50	10.	.....	10.
s 2 & 3-4 Lots 1 & 2-6.....	500.	.....	70.	.....	70.
¼ Sec. 9-44-4 W.....	1.	2.00	1240.	225.	1465.
3 Blk. 9 Plummer.....	100.	.....	.....	.....	.....
¼ 17-46-5 W.....	7000.	5.00	1480.	50.	1530.
½ NW SENW NWSW 23-45-4 W.....	500.	.50	800.	.....	800.
W½ SW 8-45-4 W.....	1000.	1.00	240.	.....	240.
4 Blk. 40 St. Joe.....	5000.	2.00	1300.	125.	1425.
4 Blk. 40 St. Joe.....	20.	.....	20.	150.	170.
W¼ NE 10-44-4 W.....	100.	.50	240.	.....	240.
W¼ 15-46-5 W.....	1.	1.00	1280.	.....	1280.
SE 13-46-5 W.....	1700.	.....	.....	.....	.....
½ NE 20-44-5 W.....	1.	4.00	760.	350.	1110.
12 Blk. 65 Plummer.....	70.	.....	75.	.....	75.
½ SE S½ S½ NE-34 SW NW 35-					
15 W.....	14000.	7.00	5600.	.....	5600.
146-4 W.....	1000.	1.00	135.	100.	235.
act 14 Riverdale St. Maries.....	2000.	2.00	1000.	.....	1000.
4 Blk. 10 DeSmith.....	50.	.....	20.	.....	20.
SE 29 W½ NE 32-46-5 W.....	7000.	7.00	.....	.....	.....
2 NW SWNW-13 SENE-14-44-1 W.....	1.	2.50	900.	.....	900.
12-38 Plummer.....	1.	1.00	50.	150.	200.
ts 7, 8, 9, Blk. 35 Plummer.....	1.	1.00	160.	500.	660.
SE S½ SE 5-44-2 ".....	10.	1.00	1300.	.....	1300.
½ SE-4-46-2 W Lots 3 & 4 S½ NW					
2 Sec. 4-44-2 W Lots 1 & 2 S½ NE					
ts 3 & 4 S½ NW SW¼ NW of SE-5-					
2 W E½ NW 1 & 2 7-44-2 W SE¼					
4-2 W N½ NE SWNE N½ SW Lots					
& 4 NWSE 17-44-2 W Lot 1 19-44-2 W					
1 S½ SW 6 & 7 W½ SE 1-44-3 W					
½ NE 11-44-3 W 1 & 2 W½ NE NW¼					
½ SW 3 & 4 NWSE 13-44-3 W SESE					
44-3W W½ NW SWNW W½ SW 23-					
3 W NW¼ 27-44-3W.....	10.00	29.00	47650.	.....	47640.
& E Mil. R. R. SWNE 13-46-3 W					
WSE SWSE 13-46-3 W SESE NENE					
46-3 W SWSE 12-46-3.....	1.00	7.50	2280.	75.	2355.
V-9-46-5 W.....	7000.	.80	1600.	.....	1600.
SE SWSW SESW SWSE 16-43-4 W.....	10.	1.00	.....	.....	.....
½ NE-8 W½ NW-9-43-4 W.....	1000.	1.00	1260.	.....	1260.
11 & 12 Blk. 3 3rd. West Add.....	1.	1.00	200.	400.	600.
WNW SWNE NWSW SENW-23-46-4					
NE¼ 26-47-4 W W½ NW 25-47-4 W.....	2450.	12.00	1000.	125.	1125.
½ W½ SW¼ NENW SW-9-46-4 W.....	1350.	.....	600.	.....	600.
½ NE SENE-33 SWNW 34-46-3 W.....	2000.	.....	1700.	100.	1860.
ts 7, 8, 9, 10, 11 & 12, Blk 9.....	600.	1.00	90.	75.	165.
ESW SW-27-46-3 W.....	400.	.50	240.	.....	240.

Page	Date	Name
529	10- 8-18	Charles E. High to Sylvester W. Kinghorn.....
556	12-30-18	Mary Marvin to Chas. Kammerzell.....
585	6- 3-18	Charles T. & Addir C. Wells to McGoldrick Lbr. Co.....
587	10-18-18	Elvin M. & Ora A. Parker to Josephine Reiger.....

Page	Date	Name
561	11-27-18	Samuel Cannille to I. S. Woods.....
565	12- 4-18	Martin Boormann to Oliver Neilson .....
568	12- 2-18	I. S. Carrie M. Woods to Murphy Taver Co.....
579	12- 9-18	Peter Janson to Lum. State Bnk.....
581	12- 9-18	Lee & Mabel Carter to First Nat. Bank.....
556	11-13-18	L. L. ....
583	12-11-18	Jas. A. & Hazel Ichieche to First Nat. Bank.....
592	12- 5-18	J. C. Cochran to H. B. Copeman.....
596	12-30-18	Geo. Wash. Mames to Lum. State Bank.....
598	12-21-18	Calvin N. & Lillian C. Davis to First Nat. Bank.....
600	12-31-18	Jas. E. & Ruth Morris to Jacob Morris.....
602	12-31-18	M. L. & Clara E. Spors to O. E. Haley.....
633	1-29-18	J. W. & Mary Marshall to First Nat. Bank.....

## BENEWAH COUNTY—IDAHO.

126 Mortgages, Book "E".....	\$246,740.45
Assessed Value .....	179,880.00

## MORTGAGES.

## BENEWAH COUNTY—IDAHO.

## BOOK E.

Page	Date	Name
303	10- 1-17	Geo. E. & Ida Mitchell to State Bank Plummer.....
305	10- 1-17	Austin E. & Minnie Cass to R. S. Kalbfleisch.....
311	10- 4-17	T. Duncan to J. D. Bassett.....
315	10-16-17	Harry Brown to Gilbert L. Hart .....
319	10-12-17	L. E. & Jennie Larrick to O. D. McKean.....
321	10- 8-17	K. & Victoria Hibstad to R. S. Kalbfleisch.....
323	10- 2-17	Frank W. & Winnifred Nicholas to B. R. Ivensgourd.....
330	10-17-17	Nancy Moetelmer to O. D. McKean .....
332	10-17-17	Jennie & W. G. Mullins to Allma Halsclam.....
336	10-11-17	Julia A. & Leon R. Brown to F. W. Ander.....
337	10-11-17	Julia A. & Leon R. Brown to F. W. Ander.....
339	10-22-17	Chas. L. & Pearl J. Haason to First Nat. Bank.....
341	10-22-17	J. S. & Bertha S. Winton to Will H. Bard.....
342	10-29-17	J. W. & Maggie Watson to I. S. Woods.....
343	10-29-17	Alice I. & Abr. Pittinger to Matilda Seward.....
345	11- 3-17	Victor Leo to I. S. Woods.....
347	11- 6-17	Jas. & Lucy Settice to J. S. Woods.....
351	10-30-17	Wm. H. Kern to A. P. Johnson .....
352	11- 8-17	Lewis & Agnes Lake to C. F. Schwarz.....
355	11-12-17	Ray R. & Gas. Sherwood to I. S. Woods.....
358	11- 6-17	R. A. & Emma J. Keisner and H. G. & Mollie Lucas to Watson.....
360	11-14-17	Geo. E. Foster & Mary C. Warren to O. D. McKean.....
362	11-16-17	Earnest and Elizata Nixon to H. S. Milmer.....



Description	Consideration	Stamps	Ass'd Val. of Land	Improv'm't	Total
10-6-46-2 W .....	700.	1.10	125.	.....	125.
6, 7, 8, Sec. 5-44-6 W .....					
2, Sec. 30-44-5 W .....	875.				
SE SWNE NESW-36-44-3 W .....	14000.	14.00	3540.	350.	3890.
5, 6, 8, 9, 10, 11, Blk. 2 .....	225.	.50	240.	.....	240.

Description	Mortgage	Ass'd Val. of Land	Improv'm't	Total
1, 2, 3, 4, 12-46-6 W .....	1500.	.....	.....	.....
6 Blk. 67 St. Maries .....	100.	70.	.....	70.
4 34-45-5 W .....	5000.	.....	.....	.....
7 Castilos Tracts .....	100.	175.	50.	225.
2 Blk. 57 St. Maries .....	700.	100.	500.	600.
SW 5-46-2 W .....	125.	200.	.....	200.
1 SENE-1-45-4 W 4 & 5-6-45-3 W .....	400.	1380.	.....	1380.
Blk. 37 St. Maries .....	100.	100.	75.	175.
NW SENW-23-45-3 W .....	300.	.....	.....	.....
1/2 9-46-5 W .....	7000.	1600.	.....	1600.
3 Blk. 12, 2nd. West Add. ....	615.15	175.	500.	675.
6 9, 10, 11, 12, Blk. 1 .....	400.	260.	150.	410.

246,740.6  
179,880.0

MORTGAGES.  
BENEWAH COUNTY—IDAHO.

Description	Mortgage	Ass'd Val. of Land	Improv'm't	Total
SE-8-46-4 W .....	1050.	300.	.....	300.
SW 34 SESE 33-44-4 W .....	300.	500.	100.	600.
s 8 & 9-4-45-2 W .....	700.	500.	100.	600.
SE-27 N 1/2 SW SENW-26-46-4 W .....	1200.	800.	.....	800.
SW SENW 5 & 6-6-45-5 W .....	5000.	6000.	300.	6300.
SW-4 NESE SESE SWSE-5-43-4 W .....	1000.	1000.	100.	1100.
SE NWSE SWNE NWNE-32-45-4 .....	900.	900.	.....	900.
SW N 1/2 SWSW SWSW SW N 1/2 SESW .....				
5 N 1/2 SE 6 N 1/2 NWNW NW 8-45-5 .....	2075.	5800.	500.	6200.
s 1 & 2 Blk. 19 3rd. West Add. ....	750.	285.	350.	635.
SE NESE Lot 3-14-43-4 W .....	75.	1600.	.....	1600.
3-14-43-4 W .....	750.	400.	.....	400.
10 Blk. 18 St. Maries .....	300.	150.	225.	375.
1/2 SW NESW Lot 5-4-45-2 W .....	500.	600.	.....	600.
1/4 30-45-5 W .....	5000.	7800.	.....	7800.
2 Blk. 35 Mil. Add. St. M. ....	350.	150.	400.	550.
SW NESE NESE S 1/2 SE NENW SE-21 NENE .....				
NE NE-28-45-5 W .....	5000.	8000.	.....	8000.
1 A. in 30-46-5 W .....	1000.	.....	.....	.....
SE-13-44-6 W Lot 64 S 1/2 SESE 18 Lot 5 N 1/2 .....				
NW 19-44-5 W .....	3300.	7200.	150.	7350.
SE SE E 1/2 W 1/2 SE-8 N 1/2 N 1/2 NE 19-44-5 W .....		7400.	.....	7400.
1/4 36-45-6 W .....	10000.	7200.	100.	7300.
1/4 31-45-5 W .....	5500.	.....	.....	.....
SE SWSE SESW-27 NENW 34-44-4 .....	850.	1140.	300.	1440.
1/4 4 S 1/2 SE-24 N 1/2 N 1/2 NE 25-44-6 .....	5000.	5400.	.....	5400.

Page	Date	Name
364	11-16-17	Mary Shaw & W. A. Parker to Eleanor M. Shaw.....
365	11-21-17	Felician & Agatha Mocteleon to P. A. Keisner.....
370	11-29-17	Stans. & Mary J. Fato to P. A. Keisner.....
368	11-21-17	Frank E. & Bessie L. Scott to Spokane East. Trust Co.....
372	11-24-17	Thos. W. & Artie Bartholf to O. D. McKean.....
374	11-27-17	Frank N. & Esther Bacoman to J. K. Munson.....
374	12- 4-17	Jens Le Bihan to O. D. McKean.....
375	11-12-17	H. Curtis Shoemaker to First Nat. Bank.....
377	12- 5-17	Victor & Teresa Leo to Bert St. Peter.....
380	12-17-17	E. E. & Ina Cass to W. Cloud Remfrew.....
382	12-13-17	John G. & Della Underwood to North Idaho Sav. & Loan.....
383	12-18-17	O. F. & Vera Leonard to First State Garfield.....
384	11-30-17	H. Ray & Marie McCarty to N. I. Sav. & Loan.....
386	12-18-17	Everett G. Bramblett to S. Catherine Hayworth.....
388	12-20-17	C. W. & Anna B. Leaf to Ida M. Platt.....
390	12-10-17	Milo A. & Daisy M. Marvin to Victoria Williams.....
392	12-24-17	Jas. & Lucy Seltia to J. S. Woods.....
394	12-22-17	Lewis & Agnes Luke to C. F. Schwarz.....
396	12-24-17	Daniel & Ethel Stengor to C. F. Schwarz.....
398	12-24-17	Austin E. & Minnie Cass to B. R. Sevensgourd.....
400	12-22-17	G. G. & Maude Lawson to P. A. Kiesner and H. G. Lucas.....
402	1-17-18	John G. & Erma K. Givinner to N. L. Emerick.....
405	1-15-18	R. E. & Flora L. Gallagher to Nicholas & Shippard Co.....
406	1-14-18	Earl & Caroline Martin to Sarah C. Hayworth.....
409	1-30-18	Ella M. & Willard G. Corbett to Practim M. Johnson.....
410	2- 1-18	Mabel W. & Geo. T. Thatch to John K. Bertha.....
413	2-22-18	W. D. & Laura A. Martin to M. D. Calgraves.....
414	2-14-18	Lewis & Agnes Luke to C. F. Swarz.....
418	2-14-18	Lucy & Lewis Hedges to Mildred Myers.....
422	2-19-18	H. J. & Gladdis Keisner to David Conrad.....
424	3- 4-18	Jas. & Eliz McGary to Pracim M. Johnson.....
425	12-22-17	St. Maries Creamery to Eliz Parker.....
428	3- 9-18	Frank H. & Sarah E. Frichs to The Colville Loan & Trust Co.....
429	3- 6-18	J. D. & Vida LeFars to D. Wolman.....
433	3-15-18	Felician & Agatha Mvettem to P. A. Keisner.....
434	3-15-18	P. F. & Agnes Severny to C. H. Lewis.....
436	3-12-18	Wm. & Ines Calby to Jareua R. Charlton.....
438	3-20-18	W. D. & Mable Pierce to Jas F. Wilson.....
440	3-22-18	Jas. J. Stevens to Allen A. Holsclam.....
442	3-22-18	Wm. H. Thomson to Harriet O. Bellingsley.....
443	12- 1-17	Samuel E. & Bell Koontz to Peter Frey.....
444	3-27-18	C. & Nancy Mooney to I. S. Woods.....
446	3-29-18	John E. & Anna M. Landeryan to John Baker.....
450	3-26-18	Leonard & Alice Blankenship to Bank Rosalia.....
457	3-29-18	S. & M. Wicks to Altman & Taylor Co. ....
453	4-11-18	P. A. & Emma Keisner to Thomas Davis.....

Description	Mortgage	Ass'd Val. of Land	Improv'm't	Total
SE W½ NESE 1-46-3 W.....	175.45	500.	50.	550.
SE E½ SW-15-45-5 W.....	1150.			
½ 1-44-5.....	7000.			
s 1, 2, 5 NENE NWNE SENW 21-46-1 E.....	4510.	4510.	750.	5260.
SW Lot 7-6 NENW Lot 1-7-45-5 W.....	6200.	5640.	300.	5940.
NE SESE-21-46-4 W.....	4000.	800.	75.	875.
26-44-5 W.....	1500.	1500.	50.	1550.
Definite Description.....	100.			
SE NESE S½ NWSE NENW SE-21 NENE				
28-45-5 W.....	10000.	8000.		8000.
7, 8, 33-44-5 W S½ SE 15-44-5 W.....	1200.	600.	100.	700.
8 Blk. 21 Plummer.....	300.	200.	150.	350.
½ NW¼-34 NENE 33 SESE 28-44-5 W.....	1400.	1100.		1100.
t Lot 7 & 8 Blk. 35 Plummer.....	600.	200.	650.	850.
SE NESW SWNE SENW 12-43-5 W.....	600.	800.		800.
50' of 7-Blk. 6 St. Maries.....	7500.	600.	6500.	7100.
NE SESE NE N½ SENE N½ SW SESE				
NENE SE-19 W½ NW 1-1-20 N½ SE SWSE				
SESE SWSE SE SWSW NE 17-45-5 W.....	7000.			
NE S½ N½ NE NWNW NE NENE NE				
NENW NE S½ NWNE NE NWNE NWNE				
NW NENE-31 S 2-3 S½ SWSW SE S 2-3				
SE SWSE-30-45-5 W.....	2000.			
SE E½ W½ SE-18 N½ N½ NE-19-44-5.....	4500.	7400.		7400.
s 1, 2, 3, 4, 13-46-6 W.....	1000.	3360.	300.	3660.
SE-33 SWSW-34-44-4 W.....	700.	540.	200.	740.
¼ 31-45-5 W.....	7500.			
SE-19 N½ SW NWSE-20-45-4 W.....	450.	600.	125.	725.
NW NWNE-29-44-1 W.....	5013.84	800.		800.
NW-28-45-4 W.....	450.	240.	350.	590.
NE Lot 8-3-46-2 W.....	1000.	160.		160.
¼ 22-47-1 W.....	325.	720.		720.
NE NENW-28 N½ NE SENE NENW-29-				
4 W.....	1200.	2000.	200.	2200.
SE E½ W½ SE-18 N½ N½ NE-19-44-5 W.....	1300.	7400.		7400.
SE S½ S½ NE½-34 SWNW-35-46-5 W.....	2000.	5600.		5600.
E½ SE-28 W½ SW W½ E SW-27-45-5 W.....	5000.			
½ NW 5-45-2 W.....	650.	400.		400.
12 Blk. 6 R. R. Add. St. M.....	1000.	200.	1600.	1800.
NESE E½ SESE 18-44-4 W.....	600.	430.		430.
SW SWSE-7 NWNE-18-44-5 W.....	350.	1240.	150.	1390.
SE E½ SW-15-45-5 W.....	707.50			
NW-17-46-2 W.....	1000.	200.		200.
NE 13 SESW-12-46-3 W.....	300.	400.		400.
NE-19 SWNW-20-46-4 W.....	1000.	820.	200.	1020.
12 Blk. 49 St. Maries.....	200.	75.	100.	175.
SW W½ SE-27-45-4 W.....	400.	800.	50.	850.
s 1 & 2 SWNE SENE-4-43-4 W.....	2500.	1740.	150.	1890.
½ 46-6 W SE 12-46-6 W.....	3000.			
s 15 & 16 Blk. 23 R. R. Add.....	4850.	1400.	4000.	5400.
SW-14 SESE 15 W½ NW-23-47-2 W.....	400.	240.		240.
SE SESW 32-45-3 W.....	1617.50	1700.		1700.
¼ 1-44-5 W.....	4500.			



Page	Date	Name
455	4- 1-18	Hayden & Mattie Creary to W. A. Naves
457	4-17-18	J. W. & Maggie Watson to J. A. Nelson
458	1-15-18	John F. & Mary E. Cansey to T. Lennon
460	10- 7-17	Chas. A. & Florence Montandan to Clara Nevers & James N & Jerry and Eliz M. & Caster M. Ruth & L. Johnson to First Bank
462	4-17-18	John & Rosa Marsh to L
467	2-26-18	Morris Antelope to Frank Jolin
468	4-30-18	Louis & Agnes Luke to C. F. Swarz
470	4-25-18	M. H. & Lillian Donovan to First Nat. Bank
475	3-18-18	Lena I. Roberts & J. L. Parker & Chas. H. to Nell Mulcahy
485	5- 8-18	Church Mtg.
487	5-21-18	Lucy and Louis Hedges to Jennie Myers
489	4-16-18	Ed. G. & Nora M. Stonebreaker to C. F. McGreevey
492	5-25-18	Henrietta & Ernest E. McLaughlin to Paul Rochet
497	6-19-18	S. N. & Carrie Williamson to Moscow State Bank
498	6-14-18	J. W. Black to State Bank
500	6-17-18	Eugene Louis & Adeline to A. Cohn
501	6-26-18	Thos. & Mary Prosper to A. Cohn
502	6-13-18	C. F. & Margaret McGarry to Murphy Favre Co.
505	7- 3-18	D. E. & Pearl Lambert to Jas. H. McKee
508	7- 9-18	G. Augustus to R. S. Kalbfleisch
510	7-15-18	G. Augustus to C. F. McGarrey
511	7-10-18	Isaac & Casey M. Woods to W. W. Mut. Life Ins. Co.
514	7-20-18	S. Camilla to I. S. Woods
516	7-18-18	Jas. A. & Mary Walker to Edwin E. Dorris
518	7-22-18	C. H. & Mary Crawford to Pac. Bnds. Loan
519	7-23-18	Geo. & Esther Vowels to Vermont Loan & Trust Co.
522	8-20-18	Lucy S. & Wm. O. Knabe to Oliver Neilson
524	8-20-18	Jas. Jackson to Village Plummer
525	8-22-18	May Martin to First Nat. Bank
527	6-25-18	Jas. Skan to A. Cohn
528	8-31-18	Geo. & Mary Parchel to A. Cohn
529	8-29-18	Rosa & Thomas Penn to A. Cohn
531	8- 5-18	W. F. & Nettie Yeararch to J. H. Neal
534	9-23-18	John C. Rogers to Geo. N. Skidmon
535	9-25-18	Edward S. Blam to Henry Statin
537	10- 1-18	Mike & Chester M. Kitt to F. B. English
538	10- 5-18	Helen J. Banillan to Vermont Loan & Trust Co.
540	10- 5-18	Same parties
542	7-30-18	Wm. A. Cort & Shad Cort & Wife to Vermont Loan & Trust Co.
545	10- 9-18	Lillie S. & Ray Kirkpatrick to Wm. Harve
547	10- 5-19	Thos. L. & Margaret Donaho to W. W. Cooper
548	10- 7-18	Alonzo E. Rogers to Albert G. Leitz
549	9-13-18	E. H. & Kate Buck to J. A. Goodwin
551	10-17-18	John M. & May Casey to Mechanics Loan & Trust Co.
553	11-12-18	Wm. R. & Frankie E. Armstrong to O. D. McKean
555	10- 3-18	Conrad & Herman Tartly to A. R. McClellan
556	11-13-18	L. L. Irima Martin to Wm. Trueman
560	10-15-18	Rosa Mason & Thomas Perne to A. Cohn

Description	Mortgage	Ass'd Val. of Land	Improv'm't	Total
ss 7, 8, Sec. 14 Lot 3 23-43-4 W.....	562.16	500.	.....	500.
1/2 30-45-5 W .....	4000.00	7800.	.....	7800.
1/2 NE SESE 1 & 2 12 1-45-4 W 7-45-3 W.....	1100.	1620.	.....	1620.
6 Blk. 8 2nd. West St. M.....	2000.	.....	.....	.....
6, 7 Blk. 4 Carrall Hts.....	250.	200.	.....	200.
ss 1, 2, 3, 4, 24-45-6W .....	400.	8800.	300.	9100.
1/2 SE E 1/2 N 1/2 SE 18 N 1/2 N 1/2 NE-19-44-5 W.....	700.	7400.	.....	7400.
2, Blk. 44 Govt. St. Maries.....	500.	225.	400.	625.
7 SW SESW-33-46 Lots 3 & 4-4-45-4 W.....	600.	1060.	100.	1160.
1/2 SE S 1/2 S 1/2 NE-34-45-5 W .....	1500.	.....	.....	.....
ss 1 & 2 19-45-3 W .....	.....	.....	.....	.....
SE 13-45-4 W .....	.....	.....	.....	.....
7 SE 13-45-4 W .....	2049.	2100.	75.	2175.
50' of Lot 9 Blk. 60 St. M.....	600.	50.	400.	450.
1/2 SW-35-45-4W .....	250.	400.	50.	450.
6-1st. Add. Meadowhurst .....	300.	75.	250.	325.
10 A. Sec. 11-44-5 W .....	4500.	.....	.....	.....
ss 3 & 4 E 1/2 SW 18-46-5 W .....	500.	.....	.....	.....
1/2 SW-30-45-5 W E 1/2 SE-25-45-6 W.....	5000.	3400.	.....	3400.
1/2 W 1/2 W 1/2 NWSE NESW-17-46-4 W.....	800.	450.	100.	550.
1-9-46-5 W .....	460.	.....	.....	.....
1-9-46-5 W .....	655.	.....	.....	.....
1/2 N 1/2 NE S 1/2 NE NWNW NE NENE NE .....	.....	.....	.....	.....
1/2 NENW NE S 1/2 NWNE NE NWNE NWNE .....	.....	.....	.....	.....
1/2 NW NWNE 31 .....	5000.	.....	.....	.....
lots 1, 2, 3, 4-12-46-6 W .....	1500.	.....	.....	.....
1/2 Lot 2 Blk. E 1/2 L 3-36 Plum.....	1500.	300.	500.	800.
lot 9 Blk. 18 St. Maries .....	525.	150.	325.	475.
17 1/2 2-43-5 W .....	300.	.....	.....	.....
lot 4 Blk. 70 St. Maries .....	90.	25.	50.	75.
1/2 NW-27-46-5 W .....	1000.	.....	.....	.....
lot 7 Blk. 12 3rd. West Add.....	400.	125.	150.	275.
1/4 Sec. 4-45-5 W .....	1000.	.....	.....	.....
1/2 NW 1/4 Sec. 16-47-5 W .....	750.	.....	.....	.....
lot 2 & 8 SE NENW N 1/2 SW NENW-6-44-5.....	6000.	.....	.....	.....
1/2 SENE-4 NESE-4-44-3 W .....	350.	380.	.....	380.
lot 4, Sec. 6-46-4 W .....	.....	.....	.....	.....
" " " 1-46-5 W .....	600.	540.	.....	540.
lot 1 SENE NESE-5 SWNW-4-46-4 W .....	1000.	1300.	.....	1300.
1/2 NW N 1/2 SW-29-44-4 W .....	1280.	.....	.....	.....
1/4 13-46-6 W .....	1300.	1960.	.....	1960.
Same Des. ....	130.	1960.	.....	1960.
1/2 NW N 1/2 NE-20-45-4 W .....	500.	840.	25.	865.
1/4 NE NENW N 1/2 NE-26-46-5 W .....	500.	.....	.....	.....
1/2 SW-25 E 1/2 SE-26-44-4 W .....	600.	1220.	50.	1270.
1/2 SENE SENE-17-46-4 W .....	2300.	860.	.....	.....
lot 7 Blk. 3 1st. West Add.....	1100.	225.	800.	1025.
1/2 SE NWSE-13-46-3 SWSW-18-46-2 SWNE-13-46-2 SWNE-13-46-3 SESE 12 NENE 13-46-3 .....	.....	.....	.....	.....
lots 5, 6, 7, SWSE 12-46-3 Lot 8-12-46-3 .....	20000.	2580.	125.	2705.
1/8 NE S 1/2 N 1/2 NE N 1/2 N 1/2 SE-19-44-5.....	4600.	1560.	750.	2310.
1/2 NW 17-46-5 W .....	5000.	1400.	200.	1600.
lots 19 & 20 Meadowhurst .....	550.	275.	.....	275.
lots 2 & 8 SENE NW N 1/2 SW NENW 6-44-5 W .....	.....	.....	.....	.....
1/2 SE-30-45-5 W .....	1000.	.....	.....	.....

## BENEWAH COUNTY—IDAHO.

52 Mortgages, Book "H".....	\$47,275.60
Assessed Value .....	23,860.00

## MORTGAGES.

## BENEWAH COUNTY—IDAHO.

## BOOK H.

Page	Date	Name
485	10- 3-17	Wm. & E. Marlow to Geo. J. McFadden.....
487	10-13-17	Laura D. & John L. Mellenbrook to James Abel.....
488	10-15-17	Charles Lurdblom to State Bank Plummer.....
489	10-11-17	L. C. Sr. & L. S. Jr. & Effice C. Losuixer to St. Maries Realty Co.....
490	10-23-17	Charles & Christian Johnston to C. Victor Carlson.....
491	9- 6-17	Louis F. & Eliz Wetzel to Geo. L. Heminway.....
492	10-11-17	Thos. J. & Ennier Campbell to Blackwell Lbr. Co.....
493	10-23-17	Fedica & Agatha Moctelene to P. A. Kiesler.....
494	10-17-17	Mary E. & Frank S. Mathews to Julia E. Kinsoling.....
495	10-27-17	John B. Reeves to Harry C. Gildden & Wm. Sperrow.....
496	10-20-17	H. F. & Helen I. Rodgans to John Leitz.....
497	11- 9-17	J. E. & Lydia Jones to State Bank Plummer.....
498	11-10-17	Benj. E. & Golda Hesseford to St. Bank Plummer.....
400	11-28-17	A. M. & M. Lamb to V of Plummer.....
501	11-28-17	Thos. F. & Oliver Shag to Leon De Mars.....
502	11-16-17	Herman & Bertha A. Saxton to First Nat. Bk.....
503	11-16-17	Herman & Bertha Saxon to First Nat. Bank.....
504	12- 6-17	X. Francis to L. J. Keismer.....
505	12-15-17	Emily & Erastus Barden to St. Maries Hdw. Co.....
506	12-18-17	Laura & Jacob Hendrickson to First Nat. Bank.....
508	12-29-17	Geo. W. Marcus to First Nat. Bank.....
509	1- 7-18	E. A. & Rosanna Liberty to St. Bank Plummer.....
511	18-31-17	W. W. & Grace Fuller to Mary J. Stowe Thompson.....
512	1-21-18	Xavier Francis to L. J. Kiesner.....
513	2- 4-18	Lulu Click to Village of Plummer.....
514	2-18-18	Nina M. & Willard R. Preston to H. B. Copeman.....
515	2-25-18	Harvard & Marjorie Moore to Bd. of Trustees Plummer School.....
516	2-18-18	John W. & Minnie Perry to Paul Rochet.....
517	2-28-18	H. S. & Bessie Banick to First Na. Bank.....
518	1-29-18	J. W. & Mary Marshall to 1st Nat. Bank.....
519	4-19-18	Henry & Melissa Herman to Effie Lasinger.....
520	4-22-18	Jas. & Alma L. Weber to David O. Kitner.....
521	4-17-18	Ernest E. & Ina McAfer to Jas. & Minnie F. Hesetag.....
523	5- 2-18	Newton W. & Norma Duncan to State Bank.....
524	5- 4-18	Oscar & Agnes Johnson to Jas. F. Heritage.....
525	5-14-18	E. A. & Rosina Liberty to St. Bank Plummer.....
526	5-14-18	Daniel & Minnie Nicholson to Oliver Neilson.....
527	5-25-18	Emil F. & Ethel Montandon to Paul Rochet.....
528	11-25-17	Wilbur & Linnie R. Babcock to Ida May Comestock.....
529	6- 1-18	Amos Berry to Wm. H. & Emma B. Fuller.....
530	6-14-18	Jas. C. & Lena R. Havermond to Fred Herrick.....
531	6-24-18	Herman & Bertha A. Saxton to Chas. Parret.....
532	7-23-18	Chas. A. & Emma B. Wearr to G. M. Skidmon.....
533	7- 3-18	Benj. A. & Nellie March to Frank A. Empey.....
534	9-15-18	Jas. & Rosa A. McCabe to Fred Schurl.....



MORTGAGES.  
BENEWAH COUNTY—IDAHO.

Description	Mortgage	Ass'd Val. of Land	Improv'm't	Total
ENE E½ NWNE-24-46-5 W .....	1925.	400.	125.	675.
100' of 9 & 10 Blk. 10 St. M.....	1000.	450.	600.	1050.
½ NE 11-46-5 W .....	1000.	640.	.....	640.
ot 4 3-44-3 W S½ SW SWSE-34-45-3 W .....	500.	1060.	.....	1060.
½ NE 17-46-3 W .....	500.	400.	.....	400.
ot 6 Blk. 36 St. Maries .....	200.	100.	200.	300.
½ Sec. 18-46-3 W S½ NW N½ SW SWNE 7-46-3 W .....	4650.	2760.	50.	2710.
½ SE E½ SW-15-45-5 W .....	.....	.....	.....	.....
ot 7, Blk. 6 .....	750.	225.	500.	725.
ot 7, 8, 9, 10 Blk. 39.....	100.	300.	25.	325.
ENW-17-46-4 W .....	1500.	580.	150.	730.
½ NE 21-46-4, N½ NW 21-46-4, NE¼ NE 0-46-4 .....	2000.	1640.	300.	1940.
ot 3 Blk. 21 Plummer .....	200.	75.	200.	275.
ot 12, Blk. 66 Plummer .....	350.	75.	350.	425.
½ NW S½ NE 19-46-2 W .....	750.	720.	150.	870.
ot 6 Blk. 5 Park Add. St. Maries.....	300.	80.	25.	105.
½ NE 16-46-2 W .....	500.	520.	75.	595.
½ E½ SE-28 W½ SW W½ E½ SW-27-45-5 W.....	6000.	.....	.....	.....
ot 1 & 2 Blk. G. ....	200.	200.	.....	200.
ot 2-51 St. Maries Riverdale Tracts.....	950.	300.	300.	600.
ot 2-37 St. Maries .....	250.	100.	75.	175.
½ S½ N½ NE S½ NE 13-46-5-W .....	2400.	1200.	.....	1200.
ENE NWNE SWNE SENE 13-44-1 W.....	800.	520.	250.	770.
½ E½ SE¼ 28 W½ SW W½ E½ SW-27- 5-5 W .....	.....	.....	.....	.....
ot 3, Blk. 58, Plummer.....	200.	30.	250.	280.
½ SW SWNE NWSE-5-45-3 W NESE S½ SE- 8-47-2 W .....	2100.	2100.	75.	2175.
NESE-9-46-4 W .....	650.	160.	550.	710.
Tract 63 Meadowhurst .....	600.	140.	375.	515.
A. in lot 1-1-43-1 W. SE½ NE lot 1-1-43-1 W.....	1250.	470.	50.	520.
ots 9, 10, 11, 12-1 Cap. Hill.....	400.	260.	150.	410.
ot 6 Blk. 18 3rd. West Add.....	675.	125.	450.	575.
SWSE 29-46-4 W .....	220.	300.	.....	300.
ot 2 Blk. 5 2nd. West .....	150.	200.	200.	400.
NESW SWSW-15-46-4 W .....	1430.	600.	100.	700.
ot 24-25-26-27 Heritage Add. ....	125.	205.	.....	205.
SE¼-13-46-5 W .....	.....	.....	.....	.....
ots 7 & 8-19 Govt. Townsite.....	349.	125.	100.	225.
All of Lot 9 Blk. 60 St. Maries.....	400.	50.	400.	450.
SWSW 10-45-3 W .....	275.	120.	.....	120.
ot 4 N½ 5 Blk 7.....	500.	350.	525.	775.
SESE N½ SE SENE-25-46-4 W .....	800.	480.	.....	480.
NESW SESW SWSE-15-46-2 W .....	800.	560.	250.	810.
W½ NW 12 NENE 11-46-5 W .....	.....	.....	.....	.....
N½ NW 16-46-2 W .....	411.60	320.	125.	445.
NESW NESE-11-46-5 W .....	500.00	520.	.....	520.

Page	Date	Name
535	8-26-18	Frank & Blanche Keller to Jas Abler .....
536	9-18-18	Frank P. & Sarah McCormack to Ind. School .....
537	10-25-18	Carl & Emma Brown to State Bank Plummer .....
538	11-21-18	F. A. Sawyer to L. G. Miller .....
539	11-27-18	Karen & Andrew Touen to First Nat. Bank .....
540	12-10-18	Pat & Nina Mahoney to School Dist. ....
541	12-10-18	Pat & Nina Mahoney to Morris E. Johnson .....
542	12-32-18	Thos. S. & Mary E. Leivar to First Nat. Bank .....
543	12-23-18	Rollie A. & Ida Hughes to First Nat. Bank .....
544	11-30-18	Wm. & E. Marlow to Geo. J. McFadden .....
546	11- 1-18	Elmer R. & Clara O. Marlin to First Nat. Bank .....

## BENEWAH COUNTY—IDAHO.

27 Federal Bank Loans .....	\$35,900.00
Assessed Value .....	29,330.00

## FEDERAL BANK LOAN.

## BENEWAH COUNTY.

NAME	DESCRIPTION	Sec.	Twp.	Rg.
Hannah Smith .....	S $\frac{1}{2}$ NW NE SW Lots 3-4 .....	4	43	3
Sneve C. Servem .....	Lots 3-4 .....	5	45	4
Geo. M. Miller .....	W $\frac{1}{2}$ SE .....	6		
	N $\frac{1}{2}$ NE .....	7	43	3
James H. Horan .....	E $\frac{1}{2}$ SW SE $\frac{1}{4}$ .....	5	43	3
John Wertebarger .....	NW $\frac{1}{4}$ .....	22	44	4
Othe F. Leonard .....	NE of NE .....	33		
	W $\frac{1}{2}$ NW .....	34		
	SW SE $\frac{1}{4}$ .....	28	44	5
Malvern E. Varner .....	NE NW SE NW .....	32	44	4
Delmar Monroe .....	W $\frac{1}{2}$ NE W $\frac{1}{2}$ SE .....	33	44	4
Chas. Gragg .....	SW NW NW SW .....	8		
	NE SE .....	7	43	3
G. E. Foster .....	SE SW SW SW SE SE .....	27	44	4
Elner H. Preston .....	Lots 1-2-3-SE SE .....	1	43	4
Elner Brown .....	W $\frac{1}{2}$ SW .....	5		
	E $\frac{1}{2}$ SE .....	6	43	3
John A. Russell .....	S $\frac{1}{2}$ NE .....	5	45	4
Newton W. Duncan .....	E $\frac{1}{2}$ SW .....	15	46	4
Mary G. Dow .....	Lots 1-2-S $\frac{1}{2}$ NE .....	4	46	4
Emil R. Hedstrom .....	S $\frac{1}{2}$ SW .....	11		
	S $\frac{1}{2}$ SE .....	10	46	4
John G. Korte .....	NE $\frac{1}{4}$ .....	11		
	SW $\frac{1}{4}$ .....	1	45	5
Iver M. Olson .....	Lot 1 SE NE E $\frac{1}{2}$ SE .....	5	45	3
Chas. C. Richardson .....	Lot 1 2 SE NE NE SE .....	31	46	3
Jas. A. Pritchard .....	SE $\frac{1}{4}$ .....	23	46	5
Frank S. Olson .....	W $\frac{1}{2}$ NE S $\frac{1}{2}$ NW .....	32	46	4
Levi Ferrell .....	SW NW .....	33		
	E $\frac{1}{2}$ SE SE NE .....	32	46	4
Joseph H. Robertson .....	NE NW & Lot 1 .....	31		
	SE SW E $\frac{1}{2}$ Lot 4 S $\frac{1}{2}$ E $\frac{1}{2}$ of Lot 3 .....	30	46	4
Robt. P. Hye .....	N $\frac{1}{2}$ SW .....	24		
	E $\frac{1}{2}$ SE .....	23	45	4
George R. Marks .....	SE NE .....	6		
	S $\frac{1}{2}$ NW NE SW .....	5	45	4
Frank F. London .....	NE NW SE NW NE SW NW SW .....	33	46	4
Maurice E. Johnston .....	NE NW SE NW NE SW W $\frac{1}{2}$ SE $\frac{1}{2}$ Lot 1 E $\frac{1}{2}$ Lot 2 .....	30	46	4

Description	Mortgage	Ass'd Val. of Land	Improv'm't	Total
1/2 7 & 8 Blk. 5 2nd. West Add.....	550.	425.	625.	850.
WNE N 1/2 NENE 25-46-5 W .....	600.	620.	100.	720.
1/2 NW 29-46-4 W .....	600.	320.	.....	320.
1/2 NE N 1/2 SE 22-44-2 W .....	1500.	1000.	.....	1000.
lots 3 & 4 Blk. B. Riverview Add.....	325.	150.	225.	375.
1-46-4 W Tax No. 132.....	600.	210.	125.	335.
same as above .....	265.	210.	125.	335.
lot 3 SWSE NESE NE NESE-12-46-2 W .....	1500.	280.	150.	430.
lot 1 & 2 13, 3rd. West Add.....	250.	275.	500.	775.
ENE E 1/2 NWNE-24-46-5 W .....	1925.	550.	125.	675.
WNE-7 N 1/2 NW 8-46-2 W .....	500.	360.	.....	360.

FEDERAL BANK LOAN.  
BENEWAH COUNTY.

Re	Acreage	Owners Land	Val'n Imp'ts.	Appraisers Land	Val'n Imp'ts.	Amt. Loan	Assessed Land	Val'n. Imp'ts.
3	4	.....	.....	.....	.....	\$1,000.00	\$	\$ 100.00
4	.....	.....	.....	.....	.....	1,000.00	640.00	50.00
8	3	.....	.....	.....	.....	1,500.00	1,440.00	.....
3	4	.....	.....	.....	.....	750.00	960.00	60.00
4	.....	.....	.....	.....	.....	600.00	1,475.00	100.00
6	4	.....	.....	.....	.....	1,500.00	1,170.00	.....
4	.....	.....	.....	.....	.....	1,000.00	770.00	25.00
4	.....	.....	.....	.....	.....	1,000.00	1,040.00	100.00
8	4	.....	.....	.....	.....	1,200.00	640.00	.....
4	.....	.....	.....	.....	.....	1,100.00	855.00	300.00
4	.....	.....	.....	.....	.....	1,000.00	890.00	150.00
8	4	.....	.....	.....	.....	1,200.00	820.00	100.00
4	.....	.....	.....	.....	.....	750.00	320.00	160.00
4	.....	.....	.....	.....	.....	1,000.00	660.00	100.00
4	.....	.....	.....	.....	.....	1,000.00	520.00	200.00
4	.....	.....	.....	.....	.....	1,000.00	1,150.00	100.00
5	3	.....	.....	.....	.....	5,000.00	3,055.00	.....
3	.....	.....	.....	.....	.....	1,150.00	1,715.00	50.00
3	.....	.....	.....	.....	.....	1,400.00	720.00	100.00
4	.....	.....	.....	.....	.....	1,000.00	1,210.00	250.00
4	.....	.....	.....	.....	.....	800.00	460.00	150.00
4	.....	.....	.....	.....	.....	1,950.00	945.00	250.00
4	.....	.....	.....	.....	.....	1,200.00	1,680.00	300.00
4	.....	.....	.....	.....	.....	1,800.00	1,755.00	100.00
4	.....	.....	.....	.....	.....	1,200.00	680.00	100.00
4	.....	.....	.....	.....	.....	1,000.00	1,540.00	100.00
4	.....	.....	.....	.....	.....	2,800.00	1,680.00	400.00



## BANKS—BENEWAH COUNTY.

Des. of Prop.	Lot Sec.	Tp.	Blk. Rge.	Book Val. Land	Book Val. Imp'ts.	Ass'd Val. Land	Ass'd Val. Imp'ts.
(FIRST NATIONAL OF ST MARIES)							
Tw. of St. Maries							
E. 25' of	1&2		6	\$3000.00		\$ 400.00	\$1000.
(LUMBERMENS STATE BANK OF ST. MARIES)				)			
A. P. 2nd West Ad. St. Maries,				)			
Lot 1, Blk. 8				)		1000.00	4250.2
S½SE¼, NW¼SE¼, SE¼SW¼, Sec.				)			
34, 46 N. R. 1 E				)		Not ass'd; prop. 3	
SE¼ NE¼, Sec. 18,-45 N.-2 W				)		120.00	
SW¼NW¼, Sec. 17-46 N.-2 W				)\$16479.51		200.00	(Ass'd to
Lot 4, S½ NW ¼, Sec. 1, T. 32 S., 1 E.,				)			
Will. Mer.				)			(This prop
Furniture and Fixtures of Bank				)			
Total				)\$16479.51		\$5570.00	
(FIRST STATE BANK OF ST. JOE)							
Lot 10, Blk. 17, St. Joe				4835.54		40.00	\$ 750.0
						750.00	
Total				\$ 4835.54		\$ 790.00	
(STATE BANK OF PLUMMER)							
Lot 1, Blk. 36, Plummer				)			
Inc. Fur. and Fix.				)\$ 3000.00		400.00	300.0
						Imp'ts. 300.00	
						Fr. & Fx. 300.00	
Total				\$ 3000.00		\$1000.00	

BANKS—BENEWAH COUNTY.

Book Val. M. & Fix.	Ass'd. Val. Fr. & Fix.	Cap. Stock	S. & U. Profits	Total	Less Pr. Ass'd.	Stock Ass'd.
		\$25000.00	\$ 4204.14	\$29204.14	\$4900.00	\$24304.15
	(not ass'd.					
\$1000.00	1918, but ass'd for \$750 in 1919)	\$25000.00	5726.15	30726.15	16479.51	14246.64
	(not ass'd 1918)					
	Shoshone Co.)					
	T. Sweeney)					
	Ore.)					
\$ 1966.92	\$ 400.00	\$10000.00	3486.59	13486.59	6802.46	6684.13
		\$10000.00	1468.58	11468.58	3000.00	8468.58
	\$ 300.00					

## BONNEVILLE COUNTY.

NAMES	Book	Page	Con.
July 3, 1919.			
E. S. Empey to Continental Life Ins. Co.	17	455	10,000.
E. J. Godfrey to Continental Life Ins. Co.		452	5,000.
Dec. 19, 1918.			
John C. Robinson to S. M. Nixon		197	55,000
C. J. Call to D. J. Raney		193	1,900
G. W. Fogelsong to Holland Bank		185	2,500
R. P. Jensen to N. American Mtg. Co.		181	1,200.
Olaf Malmgren to Tweed Hyp. Spokane		177	8,000.
J. H. Denning Bankers Trust Co.		174	2,000.
L. J. Nelson Holland Bank		165	5,000.
J. L. Owen Hypot Bank		147	4,000.
Fred Forsythe N. A. Mort. Co.		143	1,000.
A. F. Hecker Inter Mountain Life Ins. Co.		133	2,000.
E. N. Jordan Hypo Spokane		127	4,000.
F. C. Armour to Utah Home Ins. Co.		109	8,000.
J. A. Pearce, Hypo		103	1,000.
C. T. Beck to R. J. Comstock		102	1,000.
J. R. Farris		89	1,600.
Wm. J. Steele Holland Bank		87	1,750.
Edmond Morse to R. J. Comstock		78	7,161.
F. H. Lohmeyer to State of Idaho		73	5,000.
Hulda M. Erickson Pacific Building & Loan		9	
A. E. Empey to E. Dixon	16	549	1,000.
T. A. Blackburn to Orville Roysdon		538	850.
Chas. LeRoy Gardner Desert Saving Bank, S. Lake		535	800.
Jennie M. Haskins to J. M. Broat		533	4,000.
Nells S. Lee to Anderson Bros. Bank		520	5,000.
Wm. Cadwell to Eliza A. Talbot		519	1,800.
O. O. Fullerton to Idaho Dev. Co., Ltd.		575	5,000.
Sheppard Inv. Co. to Chas. Huber		514	6,500.
Thos. Hemdel Deseret Saving Bank		509	1,500.
J. W. Hanson The Sims Co.		507	1,700.
Wm. Lawson Sheppard Inv. Co.		505	3,000.
*Lewis H. Daniels to Chas. S. Dixon		499	10,000.
*J. C. Webster to Sheppard Inv. Co.		489	900.
*A. O. Andelin to Ella G. Orr	City Lots 35 & 36-Blk. 3 Crow's Add.		
*Emma Fullerton to Grace Francus	S½ Lot 1 15 ft Lot 2, Blk. 5, Ry. Add.		
*John J. Richie to F. E. Schlageter		480	7,000.

\* Same in 1919.



## BONNEVILLE COUNTY.

	Sec	Tp.	Rg.		
W ¼ .....	35	2	38	8050.	1000.
7 ½ NW .....	12	1	37	3930.	400.
W NE NW SE NE of SW SE NW .....	19	1	40		Indefinite
E ¼ .....	33	2	46	960.	50.
W SW .....	12			400	
W NE N ½ of SW .....	13	1	40	1240.	50.) NW NE E ½ NW. NE SW.
E ¼ .....	9	2	38	2500.	100.
E SE .....	13	2	38	2260.	500.
1 ½ NW (80 acres) .....	18	3	38	3000.	350.
E NW .....	8	1	38	1750.	500.
W SE .....	26				
Lots 1, 2, 3 and 4 .....	35	4	42		
Com. SW ¼ .....	8	3	38	1285.	75.
E .....	12	2	39	1740.	150.
Lots 3, 4 and 5 SE and SW ¼ SW ¼ .....					)
SW ¼ SE ¼ .....	7	2	40	1395.	100.)
City .....					
N ½ SW SW SW .....	27				Indefinite
NE SE All NE ¼ .....	28	1	40		No assessed
SE SE .....	7			200.	
N ½ SW SE SW .....	8	3	41	720.	75.
NE ¼ .....	8	2	43	1000.	50.
Lots 2, 3, 4 NW SE N ½ SW .....	5				
NE SE (337 acres) .....	6	1	39		Indefinite
SE ¼ of SW ¼ .....	31	1	39	200.	(40 A) Rest all waste
SW SE .....	3			400.	
E ½ .....	10			3510.	
SW NW of NW ¼ NW SW .....	11			695.	(NW SW SWNW)
NE ¼ SE ¼ SE NW .....	15	2	42	1240.	200. (NE SE NW)
S ½ NW Lots 3, 4, W ½ SW .....	5	2	38	9560.	700.
N ½ Lot 4, City (13 May 1918) .....					
Lots 5 & 6 Blk. 9 Ammon .....				200.	400.
E ½ SW .....	7	1	44	1090.	90.
SW SW .....	20			June 1919	
NW NW .....	32	3	36		
SW NW NW SW .....	21	3	39	7730.	800. (557 acres)
SE SW N ½ SE .....	36	2	38	3225.	150. (SE SW NW SE)
W ½ NE E ½ NW E ½ SW .....	30			1210.	(320 A) Not same Descrip. grazing
NE NW .....	31	1	40		Land
S ½ SE .....	23	2	37	3915.	800.
S ½ SW .....	8	3	38		3200. 100
S ½ .....	33	1	41	770.	50.
S ½ .....	1	3	35	1760.	25.
Lot 4 .....	4	2	41	120.	
S ½ of S ½ of NE ¼ .....	33				
SW NW W ½ of SW .....	34	3	41		
W ½ NW SE NW .....	9	1	44	1590.	200. (NWSW Included)
N ½ NW .....	6	3	40	2405.	100.
(400) .....				180.	200.
(3000) .....				500.	1500.
S ½ SE .....	24			4210	500.
Part of NW ¼ (140 A) .....	25			3210.	(60 Acres)

## BONNEVILLE COUNTY

DEC. 24, 1918.

DEC. 24, 1918.	Bk.	Page
Nile Eklander, L. M. Eklander.....	11	389
Mary L. Housely to Desert Sav. B.....	16	379
*Glen Gone, Desert Sav. Bank .....		378
*J. B. Thatcher to G. G. Wright .....		377
Subject to a certain Mtg. 5500 and 4500 assuming 2750 and 1610.		
**Wm. Homocks to G. G. Wright .....		373
**Milton W. Earl, G. G. Wright, et al.....		371
**R. Olson, R. L. Jorden .....		366
**M-27-18 A. R. Ball to G. G. Wright .....		338
G. W. Thompson to L. Christianson (2) .....		337
John T. Snow, Darlington Land Co. (2) .....		335
Herman Wasserman, J. W. Beachy .....		333
Wm. Blatter, J. O. Mellon .....		332
Sheppard Inv. Co. to C. C. Sheppard.....		331
L. E. Farnes, W. W. Fleming .....		329
Henrietta Webster, G. G. Wright (2).....		326
Howard Mulberry, Wm. Mulberry .....		
G. Klingler, State Bank (2).....		321
Rex Buck, H. G. Frew .....		273
Doe Williams, W. E. Frew .....		272
*Jan., 1919.		
**Feb., 1919.		

	Book	Page	
	16	271	41
		268	41
		267	41
		265	10
First Mtg. 700, 2nd 1000.....		269	52
80 acres .....		255	65
Add. 6000 1 & 2 NE.....		254	150
			220
		244	15
			16
		226	70
		220	25
			41
		208	210
		206	650
		205	30
		178	190
		177	450
		173	90
		171	570
		170	380
		169	800

## BONNEVILLE COUNTY

Page	Description	Sec.	Tp. Rge.		
389	nt. in N $\frac{1}{2}$ SW.....	16	1 38	4620.	500.
379	SE, SE SE SW SW of SE NW	23	.....	.....	.....
	SE $\frac{1}{4}$ E $\frac{1}{2}$ SW .....		.....	.....	.....
	SW .....	24	1 40	.....	Not assessed
378	SE S $\frac{1}{2}$ SW .....	20	1 40	.....	.....
377	SE .....	9	1 37	2350.	80 acres
	Hypo Spokane				
373	NW N $\frac{1}{2}$ NW SW NW .....	14	2 39	.....	.....
371	NW .....	19	1 38	1360.	Imp.
366	$\frac{1}{2}$ NE W $\frac{1}{2}$ SE .....	28	3 40	.....	700.
338	SW SW SE .....	6	2 41	820.	200.
337	SE E $\frac{1}{2}$ SE SW .....	7	1 37	4510.	500.
335	$\frac{1}{2}$ NW .....	17	3 38	2910.	200.
333	$\frac{1}{2}$ NE .....	16	1 38	.....	.....
332	rt NW of N.....	11	1 38	1465.	100.
331	$\frac{1}{2}$ NW .....	28	3 38	4205	500.
329	SE NW SE SW NE .....	5	2 43	.....	Not assessed
326	$\frac{1}{2}$ NW .....	6	3 40	2405.	100.
	56 acres.				
	rt of Sec. 15.....	15	1 37	6610.	800.
321	W $\frac{1}{4}$ .....	12	3 36	1610.	50.
273	$\frac{1}{2}$ .....	15	3 37	1420.	.....
272	$\frac{1}{2}$ of W $\frac{1}{2}$ .....	23	3 37	1610.	.....
		Sec. Tp. Rge.			
		N			
	$\frac{1}{2}$ .....	27	2 42	1660	100
	S $\frac{1}{2}$ of NE .....	4	3 38	1655	50
	3, 4, S $\frac{1}{2}$ NW-S $\frac{1}{2}$ .....	5	.....	.....	Tract-3 2245 50
	12 S $\frac{1}{2}$ NE SE $\frac{1}{4}$ of E $\frac{1}{2}$ of SW..	6	.....	.....	.....
	$\frac{1}{2}$ NE .....	7	.....	.....	.....
	$\frac{1}{2}$ NW $\frac{1}{4}$ and N $\frac{1}{2}$ NE .....	8	3 42	.....	Not assessed
	$\frac{1}{2}$ NW $\frac{1}{4}$ N $\frac{1}{2}$ SW .....	20	1 40	.....	Not assessed
	E $\frac{1}{4}$ .....	22	3 39	1710	50
	$\frac{1}{2}$ NE $\frac{1}{4}$ .....	2	2 38	4805	450
15	$\frac{1}{2}$ W $\frac{1}{2}$ NE $\frac{1}{4}$ .....	27	2 38	2800	100
	W NW W $\frac{1}{2}$ SW .....	13	.....	9520	1000
	W NW .....	24	1 38	310	.....
	$\frac{1}{2}$ NW E $\frac{1}{2}$ SW .....	13	1 38	.....	.....
	E SE .....	23	2 38	2500	200
	$\frac{1}{2}$ SW $\frac{1}{4}$ of SE .....	23	2 38	1300	300
	E $\frac{1}{4}$ .....	30	2 37	1080	.....
	ots 1 & 2 NE NW .....	30	2 37	2005	.....
	W NW .....	28	2 38	11400	1200
	$\frac{1}{2}$ SW .....	8	3 38	3200	100
	W NW .....	8	2 36	2015	100
	$\frac{1}{2}$ SW .....	18	2 37	900	50
	$\frac{1}{2}$ NW .....	14	1 37	3910	500
	E $\frac{1}{4}$ .....	13	2 42	1420	50
	$\frac{1}{2}$ .....	23	3 35	2110	100
	E $\frac{1}{4}$ .....	14	2 41	1300	.....
	$\frac{1}{2}$ SW $\frac{1}{4}$ S $\frac{1}{2}$ NW .....	23	2 39	805	.....
	$\frac{1}{2}$ NW $\frac{1}{4}$ .....	35	2 38	8020	500
	$\frac{1}{2}$ NW $\frac{1}{4}$ .....	35	2 38	Same	All of 160
	$\frac{1}{2}$ NW .....	12	1 38	All of 320 acres at 2920	100 Imp.



## MORTGAGE—IDAHO FALLS—BONNEVILLE.

		Book	Page	Description
	8000	16	1	NW
	1200		1	1/4 & 2, 3, 4
	9400		1	SE SW
	200		1	SW
2nd and 3rd .....	16800		1	SE
	8500		1	SE
	1000		1	SE
	4000		1	NE
	8000		7	SE
	600		7	SE
J. Richie .....	5000		7	NW Cor
	7000		6	2 3/4 NE
	7000		6	2 3/4 NE
	18000		5	SE
	12000		4	SE
	3227		3	1, 2 3/4 N
Permit 2500 .....	2500		3	SW
	1000		3	SW
	3500			
	6000			SW

## BONNEVILLE COUNTY

	Amt.	Book	Page	Description
	2,900.00	13	9	SW 1/4
	1,500.00	13	3	SW 1/4
	2,500.00		5	SW 1/4
	800.00		5	SW 1/4
	2,000.00		2	SE 1/4
	600.00		1	SE 1/4
	5,000.00		1	SE 1/4
	20,000.00		5	SW 1/4
	4,500.00		5	SW 1/4
L. A. Bradwell .....	4,500.00		4	49 acres
	1,300.00		4	SW 1/4
	3,000.00		4	SW 1/4
	745.00		4	SW 1/4
	1,250.00			SE 1/4
	12,000.00		5	SE 1/4
	250.00		5	SW 1/4
	350.00		5	SW 1/4
Ludwig Martin to Sheppard, H. B. ....	2,500.00	Recov	1	SW 1/4
Gardner, John E., to Adams, J. M. ....	5,000.00		5	SW 1/4
	5,250.00		5	SW 1/4
	1,700.00		5	SW 1/4
Antone L. Peterson, et ux .....	3,500.00		5	SE 1/4

## MORTGAGE—IDAHO FALLS—BONNEVILLE.

Deription	Sec.	Tp.	Rge.			
NV .....	12	1	38	800	100	
s 1& 2, 3, 4 .....	31	2	37	.....	.....	Indefinite
4 SE SW .....	7	3	38	2810	600	
S .....	20	2	39	700	50	
S .....	36	2	37	6400	800	
S .....	33	3	38	4605	900	
1/4 .....	22	3	39	1710	50	
N .....	34	3	38	1810	.....	
1/4 .....	13	2	38	9520	1000	
E .....	17	3	41	980	.....	
nd a NW Cor. ....	1	2	38	.....	.....	Indefinite
s 12, S 1/2 NE .....	1	.....	36	.....	.....	Can't find on roll
s 12 S 1/2 NE .....	1	1	36	.....	.....	
1/4 .....	26	2	37	8915	500	
1/4 .....	26	2	37	8915	500	
ts 12, S 1/2 NE .....	4	1	40	1765	50	
V W .....	4	1	37	1600	100	
2 SV .....	34	3	38	4505	600	

## BONNEVILLE COUNTY

	Sec.	Tp.	Rge.			
V 1/4 .....	28	.....	.....	.....	.....	
E 1/4 .....	3	.....	.....	1000.	.....	
V 1/4 .....	10	2	N 35	800.	25.	
W 1/4 .....	15	3	N 36	.....	.....	Per acre
1/2 .....	23	1	N 41	9.40	.....	Not assessed
1/2 .....	9	3	N 35	1420.	50.	
1/2 .....	10	3	N 35	1550.	100.	
1/2 S 1/4 .....	23	2	N 37	3915.	800.	
W 1/4 .....	2	3	N 40	3420.	800.	
W 1/4 .....	2	1	N 38	7775.	300.	
. 96 acres NE 1/4 .....	9	3	N 38	3880.	500.	
1/2 .....	35	3	N 36	3020.	200.	
E 1/4 NW 1/4 .....	27	2	N 43	400.	100.	
1/2 W 1/4 .....	26	1	N 38	690.	100.	
E 1/4 NW 1/4 .....	35	1	N 38	355.	.....	
N 1/2 E 1/4 SW NE 1/4 S 1/2 NW 1/4 .....	10	1	N 39	3090.	100.	
N 1/2 E 1/4, N 1/2 SW 1/4 .....	36	2	37	6400.	800.	
SW 1/4 NW 1/4 .....	34	2	37 E	1700.	400.	
NW 1/4 NW 1/4 NE 1/4 S 1/2 .....	32	.....	.....	.....	.....	Indefinite
SE 1/4 .....	31	1	39	1510.	50.	
Lanc S 1/2 SW 1/4 .....	21	2	38	.....	.....	Indefinite
SW 1/4 W 1/2 SE 1/4 SE 1/4 NW 1/4 SW .....	17	3	38	2390	400.	
NE 1/4 .....	13	2	36	1690.	25.	
NE 1/4 .....	3	.....	.....	400.	.....	
W 1/2 SW 1/4 SE SW 1/4 SW SE .....	2	.....	.....	1330.	50.	
NW 1/4 E, N 1/2 NW .....	11	1	39	1020.	.....	

## BONNEVILLE COUNTY

	Consideration	Book
Barstow, W. B., to.....	12,000.00	13
Raty Simons .....	2,800.00	13
Raty Simons .....	1,089.00	.....
Walter R. Wright .....	3,500.00	.....
Walter R. Wright .....	2,600.00	.....
Johnson, J. A. ....	6,000.00	.....
Arvid, Ely .....	500.00	.....
Woolley, S. ....	1,300.00	.....
Linsenman, C. ....	6,600.00	.....
Hays, J. W. ....	6,700.00	.....
Lindgren, J. M. ....	5,000.00	.....
Shaw, R. H. ....	4,100.00	.....
Lake, J. P. ....	1,800.00	.....
Tinker, A. M. ....	2,500.00	.....
Andrus, R. ....	1,500.00	.....
Hanson, H. L. ....	1,000.00	.....
Fogelsong, G. W. ....	1,600.00	.....
Short, C. O. ....	250.00	.....
Day, A. J. ....	4,000.00	.....
Fullerton, Emma .....	7,500.00	.....
Fisher, L. E. ....	1,500.00	.....
Fullerton, Emma .....	6,500.00	.....
Harris, A. O. ....	225.00	.....
Jackson, H. E. ....	1,500.00	.....
Benthin, Ray .....	225.00	.....
Williams, Dow .....	3,500.00	.....

## BONNEVILLE COUNTY

	Book	Pg.	Con
Maynard, G. E. ....	13	613	2,500.
Buttars, J. J. ....	.....	616	1,200.
Hendrickson, A. ....	.....	619	600.
Nelson, L. J. ....	.....	621	4,550.
Galloway, Nephi .....	.....	626	325.
Denning, P. M. ....	.....	631	800.
Nygaard, Hans .....	.....	635	3,500.
Manion, O. M. ....	.....	636	2,400.
I. Falls Dev. Co. ....	.....	637	2,500.
Bassett, A. J. ....	.....	640	1,250.
Clifford, W. W. ....	.....	641	2,250.
Ziltan, Fred .....	.....	644	300.
Anderson, W. E. ....	.....	645	400.
Reardon, R. E. ....	.....	648	12,000.
Cherry, D. E. ....	.....	650	2,900.

Last of Book 13. March 11, 1918.



## BONNEVILLE COUNTY

Consideration	Description	Sec.	Tp.	Rge.		
12,000.00	al A. 97.7	11	2	37	4,200	400
2,500.00	NE $\frac{1}{4}$ SE $\frac{1}{4}$ SW $\frac{1}{4}$ S $\frac{1}{2}$ SW $\frac{1}{4}$	11	3	36	2,830	50 (320 acres)
1,089.00	NE $\frac{1}{4}$ SE $\frac{1}{4}$ SE $\frac{1}{4}$ S $\frac{1}{2}$ SE $\frac{1}{4}$	11	3	36	.....	.....
2,500.00	SE $\frac{1}{4}$	4	1	38	1,385	50
.....	NE $\frac{1}{4}$	9	1	38	925	.....
2,600.00	SE	4	.....	.....	1,385	50
.....	NE $\frac{1}{4}$	9	1	38	.....	.....
6,000.00	NE $\frac{1}{4}$	4	4	37	3,485	.....
500.00	s 1, 2, 3, 4	31	2	37	.....	.....
1,300.00	y, Lots 12-13-14-15-17 & 18	.....	.....	.....	.....	.....
.....	ck 16 Dwig.	.....	.....	.....	500	1,000
3,600.00	Section	15	3	36	5,950	400
7,700.00	Section	15	3	37	1,420	(SW $\frac{1}{4}$ only)
5,000.00	$\frac{1}{4}$ SE $\frac{1}{4}$	14	20	37	6,850	1,000 (E $\frac{1}{2}$ SW $\frac{1}{4}$ SW-SE $\frac{1}{4}$ )
1,100.00	SW $\frac{1}{4}$	8	3	38	3,200	100
200.00	.....	.....	.....	.....	.....	.....
500.00	N $\frac{1}{2}$ S $\frac{1}{2}$ S $\frac{1}{2}$ NW $\frac{1}{4}$ SW $\frac{1}{4}$ NE $\frac{1}{4}$	25	3	36	3,020	100 (320 acres)
500.00	Ls 1, 2, 3	14	3	34	620	(Lots 1-2-3 & 4)
100.00	NW $\frac{1}{4}$ Sec. 13	2	38	38	8,005	200 (139 acres)
600.00	SW $\frac{1}{4}$ SW $\frac{1}{4}$	12	.....	.....	.....	Indefinite
250.00	N $\frac{1}{2}$ NW $\frac{1}{4}$ NW $\frac{1}{4}$ SW $\frac{1}{4}$	13	1	40	660	50
.....	Lt 1	3	3	38	1,600	300 (NE NE)
100.00	E $\frac{1}{2}$ SE $\frac{1}{4}$	26	2	38	9,550	400 (SE $\frac{1}{4}$ )
500.00	E $\frac{1}{2}$ NW $\frac{1}{4}$ N $\frac{1}{2}$ NE $\frac{1}{4}$ of SW $\frac{1}{4}$	4	20	38	7,000	400
500.00	Its 7, 8, 9, Blk. 40 Cron's Add.	.....	.....	.....	.....	.....
500.00	SE SE $\frac{1}{4}$	23	2	37	2,105	800 (40 acres)
225.00	.....	.....	.....	.....	.....	(SW NW $\frac{1}{4}$ W $\frac{1}{2}$ SW,
225.00	SW NW, NW-SW S $\frac{1}{2}$ SW $\frac{1}{4}$	2	3	37	1,700	150 SE SW)
225.00	SW $\frac{1}{4}$ NW $\frac{1}{4}$ W $\frac{1}{2}$ SW $\frac{1}{4}$	15	1	39	.....	Indefinite
500.00	It 6, NE SW, N $\frac{1}{2}$ SE $\frac{1}{4}$	16	3	39	.....	Indefinite

## BONNEVILLE COUNTY

Pg.	Description	Sec.	Tp.	Rge.		
118	$\frac{1}{2}$ SW $\frac{1}{4}$	22	2	37	5,260	1,000
118	E SW $\frac{1}{4}$ NW SE $\frac{1}{4}$	5	2	40	1,640	100 (E $\frac{1}{2}$ SW $\frac{1}{4}$ SE $\frac{1}{4}$ )
119	$\frac{1}{2}$ SW $\frac{1}{4}$ W $\frac{1}{2}$ SE $\frac{1}{4}$ N $\frac{1}{2}$ SE $\frac{1}{4}$	.....	.....	.....	.....	(SE NW, SW $\frac{1}{4}$ NE
21	W $\frac{1}{4}$ SW NE $\frac{1}{4}$	11	2	39	2,100	100 W $\frac{1}{2}$ SE E $\frac{1}{2}$ SW)
47	$\frac{1}{2}$ NW $\frac{1}{4}$	18	3	38	3,940	350 (116 Acres. E $\frac{1}{2}$ NW
26	$\frac{1}{2}$ NE $\frac{1}{4}$ E $\frac{1}{2}$ NW $\frac{1}{4}$	17	2	39	.....	SW NW)
31	pt 1 SENE, E $\frac{1}{2}$ SE $\frac{1}{4}$	1	1	38	840	100 (120 Acres)
85	E NW	8	1	38	1,750	500
36	W NW	34	2	37	1,700	400
37	W SE	1	1	37	1,775	300
40	pt 5	6	3	41	305	250 (15 Acres)
41	E $\frac{1}{4}$	27	3	41	1,520	50
44	E $\frac{1}{4}$	26	3	42	.....	Not assessed
45	Acres of	26	3	38	780	.....
8	$\frac{1}{2}$ SE $\frac{1}{4}$	31	2	38	6,600	800
0	W $\frac{1}{4}$	27	.....	.....	12,535	(SW $\frac{1}{4}$ S $\frac{1}{2}$ SW $\frac{1}{4}$ NW $\frac{1}{4}$ )
	E $\frac{1}{4}$	28	3	36	1,000	.....

BOOK 12, DEEDS—BONNEVILLE COUNTY, PAGE 100.

[illegible]

## DEEDS—BONNEVILLE CO—BOOK 12.

	Description	Description	Description	Ass'd Land	Ass'd Impts.
Michael G. Lee, et ux, Milian Cook	6000.00	Lots 1	1 1 38E	3205.00	.....
No Rev. Feby. 1st, 1918	11920.00	2 SW	1 3 38	500.00	.....
Simon Lowder et ux., to Ray L. Fillmore	5500.00	S <sup>1</sup> / <sub>2</sub>	27	2150.00	.....
For Und. <sup>1</sup> / <sub>2</sub> int. in		S <sup>1</sup> / <sub>2</sub>	28	.....	.....
Sub. to Mtg. of		Lot 6	33	.....	.....
Full value	17420.00	SE SE	33	350.00	300.00
Date, Dec. 29, 1917	\$34840.00	NW <sup>1</sup> / <sub>4</sub>	34	.....	.....
No Stamp	.....	E <sup>1</sup> / <sub>2</sub> SW	34 2N 43E	1600.00	50.00
Jas. R. Elliott et ux., to Idaho Falls Dev. Co., Ltd.	\$17000.00	Lots 2	.....	.....	.....
Mch. 2nd, 1918	.....	SE NW	.....	.....	.....
17.00 U. S. Rev. Stamps cancelled	.....	NE SW	2 1 43	1755.00	.....
Barnard B. Adams to William Summers	\$ 5500.00	W <sup>1</sup> / <sub>2</sub> W <sup>1</sup> / <sub>2</sub>	9 3 39	6430.00	800.00
50 cents stamps cancelled	.....	.....	Water right.	.....	.....
12th day of March, 1918	.....	.....	.....	.....	.....
J. E. Robb et ux to Moore Dick	3000.00	SE SE	19	370.00	.....
12 acres in Sec. 5	.....	SW SW	20	445.00	.....
2.50 Stamps cancelled	.....	NW NW	29	450.00	.....
Dates on page 88, Book 12, Deeds	.....	NE NE	30 3 42	405.00	.....
Presley Ames et ux, Geo. W. Talbott	1.00	12 acres	5 2N 38E	820.00	600.00
Rev. Stamps \$2.00	2000.00	.....	.....	.....	.....
Apr. 11th, 1918	.....	SE <sup>1</sup> / <sub>4</sub>	22 3N 39	1710.00	50.00
C. C. Chaplain et ux to O. J. Sawin, 10 acres	4000.00	SW SW SW	.....	800.00	400.00
4.00 Int. Rev. Stamps, May 14, 1918	.....	and Tsp. 2 R of	16 2 38	.....	.....
Janette A. Caldwell et ux., to Nephi Blackburn and W. Rights	1000.00	W for Water ditch	.....	.....	.....
June 13th, 1918, I. R. Stamps 1.00	.....	SE SW	17	310.00	.....
Thomas T. Nield et ux. to John Nebel	800.00	NE NW	20 1 44E	260.00	.....
Mch. 19th, 1918—No I. R. S.	.....	SW SW	6 3 41E	330.00	.....



## BONNEVILLE COUNTY, IDAHO FALLS, JULY 12, 1919. DEEDS, BOOK 100, PAGE 100

	Consider
Myrtle Z. Farnes to Kathryn Barnston .....	1,200.00
Oct. 29th, No Stamps .....	
Geo. Eastman and Wife to P. L. McLain .....	6,000.00
29th of Oct, 1917—No Stamps .....	
Frank Palm and wife to Frank J. Johnson .....	450.00
No Stamps, Date Oct. 25, 1917 .....	
John F. Jones and wife to Waldmar Olson .....	\$3,000.00
Oct. 29th, 1917—No Stamps .....	
Wm. W. McMerty to Geo. A. Browning .....	4,454.00
2nd Dec., 1916. Rc. 5th Dec. 1917 .....	
No Stamps, Sub. to Mtge. of .....	500.00
Life Ins. Co. .....	4,954.00
A. V. Scott and Wife to Balbus B. Griffin .....	6,000.00
I. R. Stamps, 6.00. 7th Dec. 1917 .....	
James McKay to Wm. E. and Nellie McKay .....	1,500.00
Nov. 2, 1917—No Stamps .....	
W. W. Clifford and wife to Geo. E. Browning .....	800.00
Jan. 2nd, 1918 .....	
50c I. R. Stamp cancelled .....	
A. V. Scott and wife to B. B. Griffith .....	4,000.00
Sub. to Mtge. of .....	1,500.00
Lying on the S. line Lot 4 of Intersection Westerly line of O. S. L. R. R., running West on said South line 840 ft., thence North 500 to East Meander of Snake river, thence NE along Meander line 24 degrees, 18' 555', thence North 54 degrees, 46', East 200', thence N. 37 degrees, 10', East 250', thence 89 degrees 36', East 1025' to the Westerly line of R. of W., thence in a SW direction along the Westerly line of said R. of W. 1508' to the place of be- ginning 32.7 acres and excepting a strip 50' wide along East side, sub. to Ass't for water and entitled to W. R. ....	
John R. Turner to Mermtha E. Hanson .....	500.00
I. R. Stamps 1.00. May 3rd, 1916 .....	
Recorded Jan. 11, 1918 .....	
Wallace R. Rappetax to W. E. Rich .....	1,900.00
Sub. to Mtge. .....	1,000.00
Favor of Holland Bank .....	
2.00 I. R. Stamps cancelled. 21st Dec. 1917 .....	
Wiley Call et ux to Dan'l P. Stephens .....	2,000.00
And other val. ....	
No stamps on this .....	
John Cooper et ux to John S. Connell .....	1,400.00
Sub to Mtge. Notes of .....	1,900.00
(Dec. 20-1917) " " " .....	700.00
(No Stamps) .....	

OCT., 1917, TO JAN., 1919—PAGE 39 TO PAGE 151 OF SAID BOOK.

[illegible]

## BONNEVILLE COUNTY—IDAHO.

2 State Loans .....	\$ 9,100.00
Owner's Valn. ....	28,700.00
" Impts. ....	7,000.00
Total .....	\$35,700.00
Appraisers Valn. ....	28,000.00
Assessed Valn. ....	6,000.00
" Impts. ....	500.00
Total .....	\$ 6,500.00

## STATE LOANS

NAME	DESCRIPTION	Sec.	Tp.	Rge.	Acreage	Over
Warren L. Shattuck.....	N $\frac{1}{2}$ of NE .....	35	.....	.....	.....	.....
	SE of SE .....	26	.....	.....	.....	.....
	All of that portion of the					
	O. W. R. Railroad.....	25	3	37E	192	\$20,700.00
Geo. A. Coe.....	N $\frac{1}{2}$ of NE .....	13	1	37E	80	8,000.00

## BANNOCK COUNTY—IDAHO.

4 State Loans .....	\$ 7,650.00
Owner's Valn. ....	25,750.00
Appraisers Valn. ....	30,300.00
Assessed Valn. ....	13,145.00

## STATE LOANS

Name	Description	Sec.	Twp.	Rge.	Acreage
Alma S. Stalker.....	SE of SE .....	8	.....	.....	.....
	W $\frac{1}{2}$ of SW SW of NW.....	9	12	41E	160
James H. Woodland.....	SW of NE SE of NE.....	8	6	34E	74.94
Albert J. Hewlett.....	W $\frac{1}{2}$ of SW .....	15	6	34E	80

NOTE: 117 acres of the above was assessed for \$10,220.00 and  
this 80 is valued at \$90. per acre.



## STATE LAND DONNEVILLE COUNTY

Age.	Acreage	Owner's Valn.		Appraisers Valn.		Amt. Loan	Assessed Valn.		
		Land	Impts.	Land	Impts.		Land	Impts.	
192	\$20.7	\$ 5,000.00		\$20,000.00	\$	\$ 5,000.00	\$1,830.00		In the SW $\frac{1}{4}$ of Sec 25 only.
60	\$0	2,000.00		8,000.00		2,600.00 1,500.00	4,170.00	500.00	

## STATE LAND ANNOCK COUNTY

Age.	Acreage	Owner's Valn.		Appraised Valn.		Amt. Loan	Assessed Valn.		
		Land	Impts.	Land	Impts.		Land	Impts.	
E	180	\$.....	\$.....	\$ 5,000.00	\$ 300.00	\$ 1,650.00	\$ 1,500.00		
E	74	\$ 9,750.00	\$.....	\$11,000.00		\$ 3,000.00	\$ 4,445.00	\$.....	
E	50	16,000.00		14,000.00		3,000.00	7,200.00		

## CASSIA COUNTY—IDAHO.

4 State Loans .....	\$ 6,400.00
Owner's Valn. ....	12,000.00
" Impts. ....	1,100.00
Total .....	\$13,100.00
Appraiser's Valn. ....	28,060.00
Assessed Valn. ....	6,537.00
" Impts. ....	325.00
Total .....	\$ 6,862.00

## STATE LOAN

Name	Description	Sec.	Twp.	Rge.	Acreage
Geo. A. Reed .....	NW of SW .....	15	11	23E	40
John O. Lowe .....	E $\frac{1}{2}$ of NW $\frac{1}{4}$ .....	36	10	24E	80
Hallie C. Polly .....	N $\frac{1}{2}$ of SE .....	12	11	22E	80
Wells Hadfield .....	SE of SE .....	31			
	Part of SW of SW .....	32	13	25E	50

## BONNEVILLE COUNTY, IDAHO.

One Hundred and Forty-nine Loans .....	\$668,772.00
Assessed Value .....	418,625.00
Forty-seven Transfers .....	180,117.00
Assessed Value Land and Improvements .....	50,480.00

## CAMAS COUNTY, IDAHO.

2 State Loans .....	\$ 5,000.00
Owner's Valn. ....	18,600.00
Appraiser's Valn. ....	18,000.00
Assessed Valn. ....	5,865.00
" Impts. ....	100.00
Total .....	\$ 5,965.00

## STATE LOAN

Name	Description	Sec.	Twp.	Rge.	Acreage
Geo. H. Matthews .....	E $\frac{1}{2}$ of SE .....	6			
	NE of NE .....	7	1	16E	120
J. E. Edgerton .....	SW $\frac{1}{4}$ .....	26			
	SE $\frac{1}{4}$ .....	27	1	13E	320

\$ 6,400.00  
 12,000.00  
 1,100.00  
 \$13,100.00  
 28,060.00  
 6,567.00  
 325.00  
 \$ 6,862.00

## STATE LANDS SHOSHONE COUNTY

Page.	Acres.	Owner's Valn.		Appraised Valn.		Amt. Loan	Assessed Valn.	
		Land	Impts.	Land	Impts.		Land	Impts.
30E	40			6,500.00				
				Less 2,100.00		1,400.00	975.00	125.00
				Reclamation charges				
4E	80	12,000.00	1,100.00	7,500.00		2,500.00		
2E	80			11,660.00		2,500.00	4,000.00	
5E	50			4,500.00		1,000.00	1,562.00	200.00
* Less reclamation charges.								

\$668,772.00  
 418,625.00

150,117.00  
 50,480.00

\$ 5,000.00  
 18,600.00  
 18,000.00  
 5,865.00  
 100.00  
 \$ 5,965.00

## STATE LANDS AMAS COUNTY

Page.	Acres.	Owner's Valn.		Appraised Valn.		Amt. Loan	Assessed Valn.	
		Land	Impts.	Land	Impts.		Land	Impts.
12		\$ 3,600.00		\$ 3,000.00	\$	\$ 1,000.00	\$ 1,385.00	\$ 100.00
20		15,000.00		16,000.00		4,000.00	4,480.00	



## BINGHAM COUNTY—IDAHO.

11, State Loans .....	\$ 29,000.00
Owner's Valn. ....	104,105.00
"    Impts. ....	8,420.00
Total .....	\$112,525.00
Appraisers Valn. ....	78,500.00
"    Impts. ....	3,600.00
Total .....	92,100.00
Assessed Valn. ....	25,000.00
"    Impts. ....	1,300.00
Total .....	\$ 26,300.00

## STATE LOANS—BINGHAM COUNTY.

No.	Name	Description	Sec.	Twp.	Rg. A
2292	Emma Muir .....	S $\frac{1}{2}$ SW $\frac{1}{4}$ .....	22	5S	31E
2409	Ed. W. Maser .....	SE $\frac{1}{4}$ SW $\frac{1}{4}$ .....	5	6S	31E
2417	Suman T. Ezell .....	Lots 2, 3 .....	13	3S	34E
2489	Alice M. Greenwood .....	SE $\frac{1}{4}$ SW $\frac{1}{4}$ , Sec. 17, NE $\frac{1}{4}$ NW $\frac{1}{4}$ .....	20	5S	32E
2430	Wm. W. Stephen .....	SE $\frac{1}{4}$ NW $\frac{1}{4}$ , Lots 1, 2, 3 .....	13	3S	34E
2598	John J. Pinkerton .....	NW $\frac{1}{4}$ SE $\frac{1}{4}$ SE $\frac{1}{4}$ Sec. 14, NE $\frac{1}{4}$ Sec. 15, NE $\frac{1}{4}$ NE $\frac{1}{4}$ , Sec. 23, N $\frac{1}{2}$ NW $\frac{1}{4}$ .....	24	5S	30E
2724	B. F. Towers .....	E $\frac{1}{2}$ SW $\frac{1}{4}$ , SW $\frac{1}{4}$ SW $\frac{1}{4}$ , W $\frac{1}{2}$ SE $\frac{1}{4}$ .....	10	6S	30E
2475	Bert Hallond .....	W $\frac{1}{2}$ SW $\frac{1}{4}$ .....	14	1S	37E
2743	Fall Creek Sheep Co. is as- sessed with S $\frac{1}{2}$ NW $\frac{1}{4}$ at .....	S $\frac{1}{2}$ NE $\frac{1}{4}$ , NE $\frac{1}{4}$ SW $\frac{1}{4}$ .....	11	6W	31E

Haun Ranch Co. is assessed with E $\frac{1}{2}$  NE $\frac{1}{4}$  and other property at \$32.50 per ac.

## STATE LOANS

Name	Description	Sec.	Twp.	Rge.	Acres
Edward W. Moser .....	SE of SW .....	5	6	31E	40
Sumner T. Ezell .....	Lots 2 & 3 .....	13	3	34E	91

\$ 23,000.00  
104,165.00  
8,420.00  
\$112,525.00  
73,500.00  
3,600.00  
92,100.00  
25,000.00  
1,300.00  
\$ 26,800.00

STATE LOANS—BINGHAM COUNTY.

Twp.	Rg.	Amt. Loan	Appraised Valn.		Owner's Valn.		Assessed Valn.	
			Land	Impts.	Land	Impts.	Land	Impts.
5S	31E	\$3800.00	\$11500.00	\$ .....	\$14000.00	\$1150.00	\$3102.00	\$100.00
6S	31E	1500.00	4500.00	.....	6000.00	40.00	1600.00	250.00
3S	34E	3000.00	10500.00	.....	11775.00	150.00	2581.00	.....
5S	32E	2400.00	6000.00	.....	8000.00	900.00	953.00	.....
3S	34E	2000.00	6000.00	.....	7775.00	1750.00	1703.00	400.00
5S	30E	2000.00	8000.00	1200.00	12000.00	650.00	2640.00	.....
6S	30E	2300.00	7000.00	700.00	9000.00	900.00	1820.00	150.00
1S	37E	2000.00	7000.00	700.00	7800.00	1000.00	2030.00	50.00
6W	31E	5000.00	18000.00	1000.00	16000.00	1730.00	2590.00	.....
							2800.00	100.00

\$32.50 per AC. White is assessed with N. E.  $\frac{1}{4}$  SW  $\frac{1}{4}$  at \$890.

STATE LOANS—BINGHAM COUNTY

Twp.	Rg.	Owner's Valn.		Appraised Valn.		Amt. Loan	Assessed Valn.	
		Land	Impts.	Land	Impts.		Land	Impts.
E	4	\$ .....	\$ .....	\$ 4,500.00	\$ .....	\$ 2,000.00	\$ 1,600.00	\$ 250.00
E	9	\$11,775.00	150.00	10,500.00	.....	3,000.00	1,581.00	.....

## BINGHAM COUNTY—IDAHO

41 Deeds, Book 37 .....	\$236,823.00
Assessed Value .....	69,935.00
Improvements .....	6,300.00
<b>Total .....</b>	<b>\$ 76,235.00</b>

## BINGHAM COUNTY DEEDS

DEEDS SHOWING CONSIDERATION AND ASSESSED VALUE OF LANDS  
FROM NOVEMBER 9, 1917, TO JANUARY 2, 1919, EXCEPT IRREGULAR

(BOOK 37)

Page	Date	Grantor & Grantee	Consideration
2	9-30-18	Gussie & Jacob Mathews to J. P. Duncan.....	\$ 4000
3	9- 7-18	J. F. Morgen to Thos. Donland.....	8500
4	10- 3-18	Helen Christenson to Wilford E. Christenson (\$4500 and Mort. \$3500) .....	8000
5	8-10-18	Ralph A. Sterns to Chas. E. Conor (\$5000 and \$2000 Mtge.) .....	7000
6	9-14-18	Alma P. Janson to Thos. Donlan .....	12000
12	10-16-18	Veronica Kinney to Ida M. Nelson.....	3000
14		Chas. V. Fisher to J. O. Morgan.....	9700
32	10-22-18	Twin Hess Co. ....	9500
36	10-19-18	Thos. M. Pandham to Ive Hammerwald.....	5000
43	4-29-18	Herman Rupp to Thos. T. Hallett and C. C. Dunn (\$7200 and \$1350 Mtge. and \$2850 Mtge.).....	11400
44	11- 4-18	C. W. Spalding, et ux, Alana Hanlon.....	3800
51	11- 9-18	Grover Coating to Samuel O. Lilghman (\$3200 and two Mtges. \$1600 and \$1200) .....	6000
54	11-16-18	Harry A. Fisher to Frank B. Evans \$2000 and \$1300 Mtge.) .....	3300
57	1- 2-18	David L. McDonald to Marie C. Hanson (and other val. cons.) .....	5500
58	11-20-18	T. B. Goodpasture to W. T. Havre.....	3200
69	11-27-18	Heber Christenson to Ezra Christenson (\$15000 and Mort. \$4000) .....	19000
71	11-23-18	Herbert M. Gray to Harvey L. Fargo.....	2900
72	5- 2-18	Wm. R. Jones, et ux, to R. D. Zeigler.....	10000
77	9-24-18	Ed. A. Roberts to John J. Lenz (\$2000 and \$1000 Mtge.).....	3000



\$236.80  
69.465  
6.30  
\$ 76,285

BOOKS 37 AND 34 OF RECORDS OF BINGHAM COUNTY, IDAHO, DATING  
DESCRIPTIONS, TOWN LOTS THAT WERE NOT ASSESSED IN 1918.

Cons.	Description	Sec.	Twp.	Rge.	Acreage	ASSESSED VALUE	
						Land	Impts.
	0 rds. So. NE Cor. SE $\frac{1}{4}$ NE $\frac{1}{4}$ , to 295.2 ft. W. 295.2 ft. N. 295.2 E.	32	5S	31E	.....	\$ 100.00	\$500.00
	92 ..... Balance of 18 acres).....					900.00	400.00
	14 NW $\frac{1}{4}$ NW $\frac{1}{4}$ NE $\frac{1}{4}$ .....	34	5S	31E	5	250.00	.....
500 and	W SE $\frac{1}{4}$ .....	29	1S	37E	80	2875.00 (1919)	50.00
Mtge.)	W $\frac{1}{4}$ NE $\frac{1}{4}$ .....	14	5S	31E	40	1302.00	.....
	N NE $\frac{1}{4}$ .....	34	5S	31E	80	3155.00	200.00
	W E $\frac{1}{2}$ SW $\frac{1}{4}$ SE $\frac{1}{4}$ .....	35	2S	35E	10	651.00	400.00
	Sec 3, SE $\frac{1}{4}$ NW $\frac{1}{4}$ .....	2	4S	33E	40	2480.00	.....
	N $\frac{1}{4}$ cor. of NE $\frac{1}{4}$ NW $\frac{1}{4}$ Tax No.						
	1110 rds. by 80 rds.....	26	1S	27E	5	248.00	.....
	N $\frac{1}{4}$ NE $\frac{1}{4}$ .....	27	4S	31E	40	1254.00	.....
Dunn	N NE $\frac{1}{4}$ .....	20	6S	31E	80	2630.00	25.00
	S SE $\frac{1}{4}$ .....	2	1S	37E	80	1445.00	.....
and two	S $\frac{1}{4}$ NE $\frac{1}{4}$ .....	26	5S	31E	40	520.00	.....
00	W.....	1	3S	32E	320	1000.00	75.00
er ral	N $\frac{1}{4}$ SE $\frac{1}{4}$ .....	19	3S	34E	40	355.00	.....
	S $\frac{1}{4}$ .....	17	2S	40E	160	915.00	100.00
Mort.	N SW $\frac{1}{4}$ , SW $\frac{1}{4}$ NW $\frac{1}{4}$ , ex. 700 ft. S N. East 800 ft. 374 West of Pl.						
	of beginning.....	29	1S	37E	.....	4349.00	800.00
	W $\frac{1}{2}$ NW $\frac{1}{4}$ NW $\frac{1}{4}$ .....	16	2S	35E	20	803.00	.....
	N NW $\frac{1}{4}$ , SE $\frac{1}{4}$ NW $\frac{1}{4}$ , W $\frac{1}{2}$ .....						
	N $\frac{1}{4}$ , Sec. 14, N $\frac{1}{2}$ NE $\frac{1}{4}$ .....	15	2S	38E	280	2830.00	100.00
	N $\frac{1}{4}$ , Sec 8, NE $\frac{1}{4}$ .....	7	6S	30E	320	2930.00	50.00

## BINGHAM COUNTY DEEDS

## (BOOK 37)

Page	Date	Grantor & Grantee	Consideration
75	11-30-18	N. E. Montgomery to Blackfoot City G.....	\$ 6270
83	11-18-18	Lester M. Belknap to M. Jacobson.....	160
85	9-11-18	Thos. Thomas, et ux, to Jackson Warren.....	1000
90	10-14-18	L. A. Watts to Wm. Kendall.....	1000
96	12-11-18	R. A. Parsons to Ed. Parsons.....	5700
99	11-19-18	V. C. Holland to R. W. Hoffton.....	2300
100	12-14-18	C. Tschritter, et ux, to Gottfried Ruff (\$100 and Mtge. \$2000 and \$800) .....	2100
106	12-21-18	Geo. T. Marshall, Jr., to Hans R. Wading.....	11000
107	11-30-18	Anna A. Hamilton to Edward Hoffman.....	5000
108	12-21-18	Geo. T. Marshall, Jr., to Chas. G. Wading (\$8500 and \$1500 Mtge.) .....	10000
112		Samuel P. Hudson to Reuchold York.....	4000
120	4-20-18	A. E. Baese to John J. Unruh (\$1200 and \$500 Mtge.).....	1700
121		John J. Unruh to W. O. Griffin (\$200 and \$500 Mtge.).....	700
130	9-26-18	James M. Laxam to Elias Phillips.....	2500
131	12-19-18	L. J. Firth to W. D. Quinn.....	3000
137	2-19-18	Mary Beau to Jacob Zier (\$3700 and \$1700 Mtge.).....	5400
138	1- 2-19	E. J. Nielson to Clarence A. Hinsley.....	2000
138	12-27-18	Jacob Zier to Herman Rupp (\$3600 and \$2000 Mtge.).....	5600
141	9-16-18	G. B. Williams to Nora Nielson.....	2500
151	12-14-18	A. W. Whitten to Frank Whitten.....	8000
167	11-15-18	Elias Summer to J. H. McDonald.....	1500

## (BOOK 34)

286	8-21-18	R. L. Norton to John Cooper (\$2800 and \$2000 Mtge.).....	4800
287	1-12-18	Wm. A. Gray to O. S. Saxton (\$7000 and \$2000 Mtge.).....	9000
293	10- 7-18	Briggs Inv. Co., to Shepperd Inv. Co. (Sub. cert, of sheriff and unpd. taxes) .....	13000

## BINGHAM COUNTY DEEDS.

Description	Sec. Twp. Rge. Acreage				ASSESSED VALUE	
					Land	Impts.
NE $\frac{1}{4}$ NE $\frac{1}{4}$ SE $\frac{1}{4}$ , Sec. 25, T. R. 33 S., SW $\frac{1}{4}$ NW $\frac{1}{4}$ NW $\frac{1}{4}$	30	2E	34S	160	\$ 675.00	
SE $\frac{1}{4}$ , Sec. 3, N $\frac{1}{2}$ NE $\frac{1}{4}$	10	2E	34S	160	1000.00	
N $\frac{1}{2}$ SE $\frac{1}{4}$	21	2S	35E	20	2101.00	200.00
SW $\frac{1}{4}$	34	4S	31E	80	1910.00	100.00
NE $\frac{1}{4}$	9	3S	34E	40	2041.00	300.00
NE $\frac{1}{4}$ , ex. R-W for R. R.	16	2S	35E	40	1600.00	200.00
NE $\frac{1}{4}$ , W $\frac{1}{2}$ NE $\frac{1}{4}$ , W $\frac{1}{2}$ SE $\frac{1}{4}$						
NW $\frac{1}{4}$	1	5S	30E	280	1877.00	250.00
NW $\frac{1}{4}$	29	2S	36E	80	3320.00	500.00
NW $\frac{1}{4}$ NW $\frac{1}{4}$ , W $\frac{1}{2}$ Lot 4	24	3S	34E		1653.00	
NE $\frac{1}{4}$	30	2S	36E	80	3320.00	
	13	1S	33E	320	990.00	150.00
NE $\frac{1}{4}$	10	6S	30E	80	710.00	
NE $\frac{1}{4}$	10	6S	30E	80	710.00	
SE $\frac{1}{4}$ , Lots 3 and 4	13	5S	31E		950.00	
NW $\frac{1}{4}$ NE $\frac{1}{4}$	36	1S	36E	20	1042.00	400.00
NE $\frac{1}{4}$ , Sec. 22, W $\frac{1}{2}$ SE $\frac{1}{4}$	15	6S	30E	160	1846.00	150.00
NW $\frac{1}{4}$	11	4S	32E	160	335.00	150.00
N $\frac{1}{2}$ SW $\frac{1}{4}$	16	6S	31E	20	1120.00	200.00
NW $\frac{1}{4}$	28	2S	36E	40	508.00	200.00
SE $\frac{1}{4}$	19	2S	36E	40	2051.00	
SW $\frac{1}{4}$ SW $\frac{1}{4}$ (Ex. 1 acre)	4	2S	35E	40	306.00	200.00
NE $\frac{1}{4}$	24	1N	37E	40	1902.00	
SE $\frac{1}{4}$	8	2S	35E	80	2896.00	400.00
SE $\frac{1}{4}$ , S $\frac{1}{2}$ SW $\frac{1}{4}$	1	1S	37E	160	4080.00	200.00



## BONNER COUNTY—IDAHO

143 Federal Bank Loans .....	\$247,765.00
Assessed Valn. ....	174,352.40
" Impts .....	121,000.00
Total .....	\$194,352.40

FEDERAL BANK LOANS  
BONNER COUNTY

Name	Description	Sec.	Twp.	Rge.	Acres
Wade H. Lamberson	All his lands	23	54	3	105½
Clarence Bartholomew	N½ NW NW NE SW W½	28	54	2	160
Chs. N. Townsend	E½ NE¼ SW¼	27	56	3	...
R. G. Pichard	SW¼ W½ SE SE SE	26	56	2	280
Claud D. Ekins	Part Lot 3	6	55	2	20
C. B. Foote	All in Sec.	1	58	2	380
Archibald A. Gollen	All his land	2	56	2	3
Joe Hudon	E½ SE	35	58	2	80
Alfred Harding	E½ SW Lots 3-4	30	54	4	150
Henry Krech	NE SW SW SW	8	54	4	80
Joseph G. Ferguson	N½ SW¼ N½ SE¼	20	...	...	...
	N½ & Lots 1-2-3	21	54	3W	590
Donald Easton	N½ NE¼ N½ NW¼	22	54	3	...
Jackson Watt	Lots 1-2 SW NE N½ of NE	2	...	...	...
	Lots 4, all his land	1	56	3	200
Adolph R. Mielke	Lots 1, E½ NW	15	54	2	110
Archie J. Clark	S½ S½	20	54	3	160
D. J. Wright	S½ NE NE of NE NE SE	36	54	5W	...
Cowell C. McPherson	NE NE	22	56	2	40
Clarence W. Hughson	N½ NE	35	54	5	80
John Taylor	S½ SE	10	56	2	80
Donald McCrea	NE NE of SE	20	57	2	10
Chas. P. Murphy	All his lands in	3	56	2W	70
Geo. Olson	E½ SW Lots 6-7	6	55	2	160
John E. Thompson	SE of NW Lots 3-4-5	6	58	1W	14
James B. Overton	Lots 7-10	6	56	2	160
	N½ of NE	7	...	...	...
Malcolm McKinnon	SE of SW & 25 acres NE SW	9	57	2	6
John A. Shelton	NW¼	33	...	...	...
	S½ SW	28	58	1W	...
Elner Bell	E½ NW Lots 1-2	7	54	2	150
Louisa Verhei	S½ SE S½ SW	24	56	2	160
Andrew Nelson	SE¼	34	55	2W	160
Lincoln Kaufman	N½ NW Lot 1	10	57	1	110
John E. White	All lands in	3	55	2E	...
Mike Fluman	W½ NE E½ NW	34	55	3W	160
Complon J. White	All lands	34	56	2	...
	All lands in	3	55	2	...
Maggie Flatt	W½ W½	32	55	2W	160
Thos. E. Dolan	Lots 2-3-4 SW NE SE NW	30	55	3E	14
Ole Peterson	Lots 1-2-3	9	...	...	...
	SE¼	4	57	1W	...
Ole Hanson	Lots 1-2 SE NE	6	56	1E	12
Grace Ashley	NW NW	17	...	...	...
	S½ S½	7	57	1E	160
Ella Easter	SW SE S½ SW	33	55	3	120
Francis Wouch	N½ NE¼	24	56	5	20
Mattie Coleman	E½ NW NW NW	25	56	3W	120
Wm. Moscrip	E½ SE NW SE SW NE	4	58	5	160

# FEDERAL BANK LOANS BONNER COUNTY

Page	Owners Valn.		Appraisers Valn.		Amt. Loan	Assessed Valn	
	Land	Imp'ts.	Land	Imp'ts.		Land	Imp'ts.
3		\$.....	\$.....	\$.....	\$ 1,400.00	\$ 835.00	\$ 50.00
2		.....	.....	.....	750.00	650.00	.....
3		.....	.....	.....	300.00	180.00	50.00
6		.....	.....	.....	5,290.00	3,500.00	150.00
2		.....	.....	.....	850.00	325.00	100.00
5		.....	.....	.....	5,000.00	5,000.00	400.00
8		.....	.....	.....	1,200.00	655.00	50.00
2		.....	.....	.....	2,300.00	800.00	200.00
4		.....	.....	.....	1,500.00	900.00	300.00
4		.....	.....	.....	700.00	400.00	.....
3W		.....	.....	.....	6,300.00	4,330.00	150.00
3		.....	.....	.....	1,150.00	1,000.00	50.00
3		.....	.....	.....	2,225.00	4,110.00	150.00
2		.....	.....	.....	1,500.00	600.00	50.00
3		.....	.....	.....	3,000.00	2,700.00	800.00
5W		.....	.....	.....	3,000.00	2,000.00	.....
2		.....	.....	.....	1,575.00	540.00	150.00
4		.....	.....	.....	1,000.00	500.00	100.00
4		.....	.....	.....	2,425.00	900.00	150.00
6		.....	.....	.....	1,200.00	300.00	300.00
7		.....	.....	.....	1,500.00	1,170.00	100.00
2W		.....	.....	.....	1,080.00	650.00	150.00
2		.....	.....	.....	1,800.00	1,200.00	75.00
1W		.....	.....	.....	1,600.00	1,330.00	500.00
6		.....	.....	.....	.....	.....	.....
7		.....	.....	.....	3,000.00	1,400.00	.....
1W		.....	.....	.....	3,000.00	3,000.00	200.00
2		.....	.....	.....	5,000.00	1,640.00	300.00
2		.....	.....	.....	1,200.00	1,400.00	150.00
2W		.....	.....	.....	\$ 1,000.00	\$ 700.00	\$ 100.00
1		.....	.....	.....	2,250.00	1,350.00	100.00
2E		.....	.....	.....	3,000.00	2,370.00	.....
3W		.....	.....	.....	500.00	600.00	25.00
2		.....	.....	.....	.....	.....	.....
2		.....	.....	.....	3,000.00	2,995.00	725.00
2W		.....	.....	.....	1,200.00	800.00	50.00
3E		.....	.....	.....	3,200.00	1,510.00	150.00
1W		.....	.....	.....	4,500.00	3,000.00	1,000.00
1E		.....	.....	.....	800.00	1,000.00	25.00
1E		.....	.....	.....	2,000.00	1,250.00	.....
3		.....	.....	.....	1,000.00	720.00	100.00
5		.....	.....	.....	80.00	350.00	100.00
5W		.....	.....	.....	1,050.00	900.00	50.00
5		.....	.....	.....	2,600.00	1,700.00	250.00

# FEDERAL BANK LOANS BONNER COUNTY

Name	Description	Sec.	Twp.	Rge.	Acres
Elsie Hill	Lots 2, N $\frac{1}{2}$ SW SW SW	20	55	3E	1
Harry E. Sprangle	E $\frac{1}{2}$ NE $\frac{1}{4}$ NE SE	10	57	1W	1
James Beckham	W $\frac{1}{2}$ SE $\frac{1}{4}$ E $\frac{1}{2}$ SW	10	54	2	
Oliver Miller	N $\frac{1}{2}$ NW NW NE SW NW	22	56	2	1
Robert Wallace	N $\frac{1}{2}$ SW NW SE SW NE	26	56	3	1
J. R. Anderson	W $\frac{1}{2}$ NW of SW	6	56	1E	
Flora A. Swartz	Lots 3-4, SW NW	2	56	1W	1
Wm. Ashley	N $\frac{1}{2}$ NE $\frac{1}{4}$ NE NW $\frac{1}{4}$ Lot 1	18	57	1E	
Frank Bingham	SE $\frac{1}{4}$ NW NE SW	12	54	3W	
Walter Lowel	N $\frac{1}{2}$ SE Lots 1-2	33	55	2	1
Harry A. Post	N $\frac{1}{2}$ SW N $\frac{1}{2}$ SE	22	54	3	
John W. Lafever	Lots 1-2-3-4	4	55	5	
Harvey H. Kapfel	SE SW Lots 6-7	6	56	4	1
Daniel R. Fiedler	N $\frac{1}{2}$ SE	7	56	5	
Geo. W. Parr	NE SE E $\frac{1}{2}$ SW NW of SE N $\frac{1}{2}$ S $\frac{1}{2}$ SE	28	56	3	1
Fred Smith	SW SE SE SW Lots 3	4	55	4	2
Waren Leaf	E $\frac{1}{2}$ SE SW SE	24	55	6	1
Gennars Falsetto	Lots 1-2	19	56	4	
Martha A. McCracken	SW $\frac{1}{4}$	28	54	3	1
J. F. Carroll	S $\frac{1}{2}$ NE Lots 1-2	3	54	2	1
Wm. W. Derrick	All his lands	15	59	5	
J. N. LaValley	NE $\frac{1}{4}$	12	54	3	1
James R. Goodwin	S $\frac{1}{2}$ NW S $\frac{1}{2}$ NE	22	54	3	1
Harry Sorenson	W $\frac{1}{2}$ SW	26			
	E $\frac{1}{2}$ SE	27	55	2	1
Horace Rood	NE $\frac{1}{4}$	28	54	3	1
Oak McNealy	SE $\frac{1}{4}$	1	54	3	1
John A. McKinnon	S $\frac{1}{2}$ of NE of SW SW SE S $\frac{1}{2}$ NW SE	27			
	W $\frac{1}{2}$ NE	34	55	2	1
Mary E. Rooks	W $\frac{1}{2}$ SW $\frac{1}{4}$	26	54	3	
Ernest Melvin	W $\frac{1}{2}$ NW	11			
	NE NE	10	56	1W	
Jackson C. Watt	Lots 1-2 SW NE N $\frac{1}{2}$ SE of NE	2			
	Lot 4	1	56	2	
Danial Dunningan	E $\frac{1}{2}$ NE $\frac{1}{4}$	26	58	2	
Ard Valente	Tract 2 & 7, etc.	27	54	3	1
W. B. Rogers	NE SW	33			
	SE SW	28	55	3E	
Robert Brown	Lots 7	5	57	1W	
W. A. Long	NE $\frac{1}{2}$ SE	27	56	3W	
Thresa Le Blanc	Lands in Sec. all her land	30	56	5	
George Burk	Lands in Sec. all lands assess Part 2-7-8	4	57	1	
Wm Moscrip	E $\frac{1}{2}$ SE NW SE SW NE	4	58	5	1
Fred J. Smith	SW SE SE SW Lot 3	4	55	4	1
Wm. E. Kinney	E $\frac{1}{2}$ NW $\frac{1}{4}$ W $\frac{1}{2}$ NE $\frac{1}{4}$	30	56	1	1
Wm. De Veral	Lots 2-4-5-11	18	55	2	1
Alfred Boyer					
Olin S. McClurg	All his land in Sec.	25	55	2E	1
Jas. F. Knight	E $\frac{1}{2}$ SE SW SW	30	54	2W	1
Thomas Look	SW $\frac{1}{2}$	2	57	1	1
John H. Rasemeyer	NW NW	8	58	1	
Frank E. Fish	SE SE	18	55	5	
Mike Sundset	SW $\frac{1}{4}$	13	55	3	1
Chas. Kajander	Lot 2	4	54	3E	
Warren Berry	Lots 3-4, NW SE SE SW	20	56	3W	1
Geo. Holton	N $\frac{1}{2}$ SE SE SE NE SW	28	56	2W	1



# FEDERAL BANK LOANS BONNER COUNTY

Twp. Rge. S.	Owners Valn.		Appraisers Valn.		Amt. Loan	Assessed Valn	
	nd	Imp'ts.	Land	Imp'ts.		Land	Imp'ts.
55 3E					1,500.00	800.00	20.00
57 1W					1,500.00	900.00	100.00
54 2					700.00	700.00	
56 2					1,200.00	1,000.00	250.00
56 3					4,100.00	1,330.00	300.00
56 1E					275.00	175.00	
56 1W					400.00	900.00	50.00
57 1E					1,800.00	800.00	50.00
54 3W					2,200.00	900.00	150.00
55 2					1,000.00	800.00	
54 3					700.00	600.00	50.00
55 5					500.00	850.00	200.00
56 4					1,500.00	1,300.00	100.00
56 5					1,000.00	900.00	70.00
56 3					1,500.00	800.00	100.00
55 4					1,200.00	3,880.00	1,050.00
55 6					2,500.00	1,200.00	500.00
56 4					500.00	500.00	150.00
54 3					1,200.00	1,000.00	25.00
54 2					1,800.00	800.00	25.00
59 5					900.00	450.00	100.00
54 3					1,800.00	1,100.00	50.00
54 3					800.00	800.00	50.00
55 2					1,000.00	700.00	25.00
54 3					1,000.00	800.00	50.00
54 3					1,500.00	1,100.00	200.00
55 2					1,800.00	600.00	50.00
54 3					700.00	500.00	25.00
56 1W					\$ 700.00	\$ 1,600.00	\$ 50.00
56 2					975.00		
58 2					2,225.00	3,510.00	150.00
54 3					1,000.00	1,100.00	100.00
54 3					2,300.00	225.00	
55 3E					600.00	480.00	40.00
57 1W					700.00	480.00	150.00
56 3W					1,500.00	860.00	150.00
56 5					1,100.00	800.00	100.00
57 1					700.00	400.00	50.00
58 5					2,600.00	1,700.00	250.00
55 4					1,000.00	1,000.00	250.00
56 1					1,100.00	1,200.00	200.00
56 2					900.00	960.00	
55 2E					2,000.00	160.00	200.00
54 2W					1,000.00	550.00	100.00
57 1					1,800.00	1,120.00	150.00
58 1					600.00	200.00	40.00
55 5					500.00	200.00	50.00
55 3					1,050.00	850.00	75.00
54 3E					400.00	2.40	50.00
56 3W					2,500.00	2,130.00	300.00
56 2W					1,000.00	1,550.00	50.00

# FEDERAL BANK LOANS BONNER COUNTY

Name	Description	Sec.	Twp.	Rge.	Acreage
L. J. Deeter	NE $\frac{1}{4}$	25	56	3W	160.
John J. O'Meara	W $\frac{1}{2}$ SW of SW	9	57	2	20
Albert H. Hauch	NE NE	33	58	1	40
John L. Hibbard	S $\frac{1}{2}$ NE Lots 1-2	26	56	2	159
H. T. Burnett	NW SE	12	56	6	40.
Geo. L. Beckwith	S $\frac{1}{2}$	23	58	1	320
Jennie Coon	S $\frac{1}{2}$ SW SW SE W $\frac{1}{2}$ of SE of SE	22	56	3	140.
John Peterson					
David Osborn	N $\frac{1}{2}$ NE N $\frac{1}{2}$ NW	11	55	3	160.
T. W. Baird	All Sec.	17	54	2	640.
M. J. McNichols	NE SW	14	56	2	
H. P. Kalb	SW NE NW NE	16	56	2	80.
R. A. F. Moore	SE NW Lots 1-2-3-4	21	57	4	164.
Hattie Mae Will.	N $\frac{1}{2}$ NW $\frac{1}{4}$ SE NE NE SE	35	56	5	120.
John T. Chambers	NE $\frac{1}{4}$	17	57	4	160.
Alpheus J. Williamson	N $\frac{1}{2}$	17	55	2	320.
Chas. Johnson	NE SE SW SE W $\frac{1}{2}$ SE of SE	17	55	2	139.
Frederick McCarty	Lands in	15	56	2	42.
Joseph Saccomanno	NE SW	29	56	4	40.
Filmore D. Holland	N $\frac{1}{2}$ SE N $\frac{1}{2}$ SW	21	59	5	160.
West, Wm.	NW	24	54	3	160.
Henry J. Keehu	E $\frac{1}{2}$ NE $\frac{1}{4}$	34			
	W $\frac{1}{2}$ NW $\frac{1}{4}$	35	55	2	160.
Wade H. Lamberson	All his lands	23	54	3	105
Clarence Bartholomew	N $\frac{1}{2}$ NW NW NE SW W $\frac{1}{2}$	28	54	2	160.
Chas. N. Townsend	E $\frac{1}{2}$ NE $\frac{1}{4}$ SW $\frac{1}{4}$	27	56	3	
R. G. Pichard	SW $\frac{1}{4}$ W $\frac{1}{2}$ SE SE SE	26	56	2	280
Claud D. Ekins	Part Lot 3	6	55	2	20.
C. B. Foote	All in Sec.	1	58	2	389
Archibald A. Gollen	All his land	2	56	2	34
Joe Hudon	E $\frac{1}{2}$ SE	35	58	2	80
Alfred Harding	E $\frac{1}{2}$ SW Lots 3-4	30	54	4	155
Henry Krech	NE SW SW SW	8	54	4	80
Joseph G. Ferguson	N $\frac{1}{2}$ SW $\frac{1}{4}$ N $\frac{1}{2}$ SE $\frac{1}{4}$	20			
	N $\frac{1}{2}$ & Lots 1-2-3	21	54	3W	591
Donald Easton	N $\frac{1}{2}$ NE $\frac{1}{4}$ N $\frac{1}{2}$ NW $\frac{1}{4}$	22	54	3	
Jackson Watt	Lots 1-2 SW NE N $\frac{1}{2}$ of NE	2			
	Lot 4, All his land	1	56	3	206
Adolph R. Mielke	Lot 1, E $\frac{1}{2}$ NW	15	54	2	119
Archie J. Clark	S $\frac{1}{2}$ S $\frac{1}{2}$	20	54	3	160
D. J. Wright	S $\frac{1}{2}$ NE NE of NE NE SE	36	54	5W	
Cowell C. McPherson	NE NE	22	56	2	40
Clarence W. Hughson	N $\frac{1}{2}$ NE	35	54	5	80
John Taylor	S $\frac{1}{2}$ SE	10	56	2	80
Donald McCrea	NE NE of SE	20	57	2	10
Chas. P. Murphy	All his land in	3	56	2W	78
Geo. Olson	E $\frac{1}{2}$ SW Lots 6-7	6	55	2	160
John E. Thompson	SE of NW Lots 3-4-5	6	58	1W	141
James B. Overton	Lots 7-10	6	56	2	160
	N $\frac{1}{2}$ of NE	7			
Malcolm McKinnon	SE of SW & 25 acres NE SW	9	57	2	68
John A. Shelton	NW $\frac{1}{4}$	33			
	S $\frac{1}{2}$ SW	28	58	1W	
Elner Bell	E $\frac{1}{2}$ NW Lots 1-2	7	54	2	158
Louisa Verhei	S $\frac{1}{2}$ SE S $\frac{1}{2}$ SW	24	56	2	160

D. Reg. A.	Owners Valn.		Appraisers Valn.		Amt. Loan	Assessed Valn	
	Land	Imp'ts.	Land	Imp'ts.		Land	Imp'ts.
3W					1,000.00	1,040.00	100.00
2					500.00	400.00	50.00
1					900.00	450.00	25.00
2					1,500.00	1,590.00	200.00
6					400.00	350.00	75.00
1					2,700.00	2,200.00	30.00
3					1,200.00	720.00	200.00
3					1,200.00	900.00	150.00
2					2,000.00	2,200.00	50.00
2					450.00	420.00	150.00
2					2,300.00	1,320.00	200.00
4					3,500.00	2,400.00	250.00
5					2,000.00	1,325.00	100.00
4					1,500.00	800.00	250.00
2					2,500.00	1,860.00	150.00
2					1,500.00	1,000.00	150.00
2					1,600.00	640.00	400.00
4					800.00	550.00	
5					1,400.00	1,000.00	100.00
3					1,500.00	950.00	100.00
2					1,900.00	700.00	50.00
3					1,400.00	835.00	50.00
2					750.00	650.00	
3					300.00	180.00	50.00
3					5,290.00	3,500.00	150.00
2					850.00	325.00	100.00
2					5,000.00	5,000.00	400.00
2					1,200.00	655.00	50.00
2					2,300.00	800.00	200.00
4					1,500.00	900.00	300.00
4					700.00	400.00	
3W					6,300.00	4,330.00	150.00
3					1,150.00	1,000.00	50.00
3					2,225.00	4,110.00	150.00
4					1,500.00	600.00	50.00
3					3,000.00	2,700.00	800.00
4					3,000.00	2,000.00	
3W					1,575.00	540.00	150.00
6					1,000.00	500.00	100.00
5					2,425.00	900.00	150.00
6					1,200.00	300.00	300.00
7					1,500.00	1,170.00	100.00
2W					1,080.00	650.00	150.00
2					1,800.00	1,200.00	75.00
5					1,600.00	1,330.00	500.00
6							
2					3,000.00	1,400.00	
7							
1W					3,000.00	3,000.00	200.00
8					5,000.00	1,640.00	300.00
2					1,200.00	1,400.00	150.00
4							
6							



## BONNER COUNTY—IDAHO

7 State Loans .....	\$10,350.00
Owner's Valn. ....	34,115.00
"    Impts. ....	8,100.00
Total .....	\$42,215.00
Appraisers Valn. ....	24,190.00
"    Impts. ....	1,850.00
Total .....	\$26,040.00
Assessed Valn. ....	11,080.00
"    Impts. ....	8,825.00
Total .....	\$11,905.00

STATE LOANS  
BONNER COUNTY

Name	Description	Sec.	Twsp.	Rg.	Acres
Luther Oldt.....	9-11 N $\frac{1}{2}$ SE of NE $\frac{1}{4}$ of NE, etc. Lots 9-13-17 etc. ....	6	53	1E	149.
Louise O'Donnell.....	NE of SE $\frac{1}{4}$ NW of SW $\frac{1}{4}$ Lots 1-4-5- 6-7-8 E $\frac{1}{2}$ NE S $\frac{1}{2}$ SE $\frac{1}{4}$ .....	7	56	1E	422.
Wm. E. Hawkins.....	Lots 4-5 W $\frac{1}{4}$ NW $\frac{1}{4}$ ..... SE $\frac{1}{4}$ SW $\frac{1}{4}$ Lots 2-3-6 .....	17 18	57	1E	211.
Geo. O. Noyes.....	NE $\frac{1}{4}$ .....	10	59	1W	160.
Herbert Davis.....	SW $\frac{1}{2}$ NE $\frac{1}{4}$ NW SE.....	6	56	1E	70.
John H. Graves.....	NE .....	20	56	2W	159.
Charles Flatz.....	SE $\frac{1}{4}$ .....	16	56	1W	160.
Jasper Shipman.....	SW NE Lots 1-2-5.....	2	56	1	110.
David Bowman.....	SE $\frac{1}{4}$ .....	10	59	1	160.
John Collins.....	SW NE SE NW W $\frac{1}{2}$ SE.....	4	56	1	160.
Elmer G. Mills.....	NW NW S $\frac{1}{2}$ NW $\frac{1}{4}$ .....	21	55	2	120.

\$10.57  
34.17  
8.20  
\$42.21  
24.19  
1.85  
\$26.14  
11,000  
8,800  
\$11,000

STATE LOANS  
BONNER COUNTY

Tp. Rg.	Owner's Valn.		Appraised Valn.		Amt. Loan	Assessed Valn.	
	Land	Imp'ts.	Land	Imp'ts.		Land	Impts.
1E	\$.....	\$.....	\$.....	\$.....	\$ 700.00	\$.....	\$.....
1E	Renewal				1,500.00	2,250.00	250.00
1E	6,50.00	1,400.00	5,350.00	1,400.00	1,500.00	280.00	.....
1W	3,25.00	600.00	2,040.00	450.00	750.00*	800.00	50.00
1E	.....	.....	.....	.....	500.00	600.00	25.00
2W	5 00.00	600.00	.....	.....	1,000.00†	1,790.00	100.00
1W	8 00.00	2,500.00	10,000.00	.....	1,200.00	1,550.00	100.00
1	.....	.....	.....	.....	500.00	810.00	100.00
1	6 40.00	2,100.00	3,200.00	.....	1,000.00	1,200.00	50.00
1	.....	.....	.....	.....	500.00	1,000.00	100.00
2	4 00.00	900.00	3,600.00	.....	1,200.00	800.00	50.00

†I hereby find lands as represented and recommend loan.

Signed—J. B. PETERSON.

\*Appraised by W. W. Von Canon, Acting Appraiser, 1918,  
Bonner Co. Assessor.

His value ..... 8 acres @ 75. 600.  
52 " @ 20. 1,040.  
100 " @ 4. 400.

2,040.

In. Dwelling & Barn 300.  
Fences 150.

# BANKS BONNER COUNTY

Des. of Prop.	Lot Sec.	Tp.	Blk. Rge.	Book Val. Land	Book Val. Impts.	Ass'd Val. Land	Ass'd Imp.
<b>BONNER COUNTY NATIONAL OF SANDPOINT</b>							
Farmins 1st N. 120' of.....	1 & 2	.....	2	\$12826.40	.....	\$1500.00	\$60.00
Lans Add. to Sandpoint.....	9	.....	A	1000.00	.....	185.00	4.00
Farmins 5th Add. to S.P.	3	.....	H	1165.40	.....	130.00	3.00
Farmins Add. to S.P.....	3	.....	12	1000.00	.....	180.00	4.00
Weils 2nd Ad. ....	1 & 2	.....	6	2390.95	.....	600.00	4.00
						<u>\$2595.00</u>	<u>757.00</u>
						7575.00	
Total.....				\$18382.75	Total.....	\$10170.00	

## FIRST NATIONAL OF SANDPOINT

Ponderay .....	1 & 2	.....	21	433.39	.....	35.00	20.00
L. Weil, SE ¼ SE ¼ .....	26	55N.	3W.	100.00	.....	200.00	.....
Farmins 6th, Lots.....	13 to 18	.....	8	104.14	.....	115.00	.....
Weils 3rd .....	11 & 12	.....	13	1198.98	.....	250.00	21.00
West End .....	15, 16, 17	.....	27	73.82	.....	170.00	.....
Laws Lake Park .....	5	.....	1	1553.11	.....	145.00	51.00
65.47 ac. park SE ¼ .....	21	57N.	1E	351.47	.....	300.00	.....
Jersey Dairy Lots 13, 14, 15, 16, less school tract							
W.S.P. S. 16-57N-2W.....				4504.95	.....	650.00	100.00
Farmins E. 82' .....	Lt.7-B1.14			7328.39	.....	1620.00	250.00
						<u>3485.00</u>	<u>450.00</u>
						4500.00	
Total.....				\$15648.35	Total..\$	7985.00	

## CITIZENS STATE BANK OF PRIEST RIVER

Lt. 12 Bl. 7	\$ 3242.05	.....	525.00	14.00
			1400.00	
	<u>\$ 3242.05</u>		<u>\$ 1925.00</u>	



BANKS  
BONNER COUNTY

Ass'd Val. Land	Det. Val. F. & Fix.	Ass'd Val. Fr. & Fix.	Cap. Stock	S & U Profits	Total	Ass'd less Pr.	Stock Ass'd
\$1500.00	.....	.....	500-\$50000.00	\$11754.04	\$61754.04	\$18382.75	\$43371.29
185.00	.....	.....					
190.00	.....	.....					
180.00	.....	.....					
600.00	.....	.....					
\$2595.00							
7575.00							
10170.00							
		(Not as'd)					
35.00	.....	.....	500-\$50000.00	\$11937.99	\$61937.99	\$15648.35	\$46289.64
200.00	.....	.....					
115.00	.....	.....					
250.00	.....	.....					
170.00	.....	.....					
145.00	.....	.....					
300.00	.....	.....					
650.00	.....	.....					
1020.00	.....	.....					
3485.00							
4500.00							
7985.00							
		(Not as'd)					
396.65		\$1000.00	100-\$10000	\$ 3516.85	\$13516.85	\$ 6638.70	\$ 6878.15
525.00	.....	.....					
1400.00	.....	.....					
1925.00	.....	.....					

BANKS  
BLAINE COUNTY

Des. of Prop.	Lot Sec.	Tp.	Blk. Rge.	Book Val. Land	Book Val. Impts.	Ass'd Val. Land	Ass'd Impr.
(BLAINE CO. NATIONAL)							
Lot 10, Blk. 41, S. 2' of Lot 9				\$ 5000.00		\$ 924.00 \$2000.00	\$2000.00
Total				\$ 5000.00		\$2924.00	
(HAILEY NATIONAL)							
Belleveu, N $\frac{1}{2}$ Lot 6, Blk D	}					135.00	
Hailey, Lot 11, Blk. 33				\$20775.00		900.00	7000.00
					Impts.	7000.00	
Total				\$20775.00		8035.00	
(BELLEVEU STATE BANK)							
$\frac{1}{2}$ Int. N. 24' Lot 5, Blk. F	}					165.00	2500.00
S. 2 $\frac{1}{2}$ ' Lot 6, Blk. F				\$14165.00		500.00	6300.00
Lot 6, Blk. G					Impts.	6550.00	
Total				\$14165.00		\$7215.00	
(CAREY STATE BANK)							
Fr'l SE $\frac{1}{4}$ NW $\frac{1}{4}$ , Sec. 27,	}					10.00	1200.00
T. 1 S., 21 E.							
" NW $\frac{1}{4}$ SE $\frac{1}{4}$ , Sec. 27, T.				\$ 3198.40		10.00	8000.00
1 S., 21 E.					Impts.	2000.00	
				\$ 3198.40		\$2020.00	

BANKS  
BLAINE COUNTY

Ass'd Val. Land	So. Val. Fr. Fix.	Ass'd Val. Fr. & Fix.	Cap. Stock	S & U Profits	Total	less Pr. Ass'd	Stock Ass'd
\$ 924.00	.....	.....	\$50,000.00	\$ 2314.64	\$52314.64	\$ 5000.00	\$47314.64
\$2000.00	.....	.....					
\$2924.00	.....	.....					
135.00	.....	.....	\$50,000.00	\$20733.22	\$70733.22	\$20775.00	\$49958.22
900.00	.....	.....					
7000.00	.....	.....					
8035.00	.....	.....					
	.....	.....	\$30,000.00	\$ 8106.00	\$38106.00	\$14165.00	\$23941.00
165.00	.....	.....					
500.00	.....	.....					
6550.00	.....	.....					
7215.00	.....	.....					
	.....	.....	\$20,000.00	\$ 4391.90	\$24391.90	\$ 3198.40	\$20693.50
10.00	.....	.....					
10.00	.....	.....					
0000.00	.....	.....					
020.00	.....	.....					



## BLAINE COUNTY—IDAHO.

29, State Loans .....	\$ 82,500.00
Owner's Valn. ....	275,812.00
" Impts. ....	10,850.00
Total .....	286,662.00
Appraisers Valn. ....	256,605.00
Assessed Valn. ....	67,817.00
" Impts. ....	5,975.00
Total .....	\$ 73,792.00

STATE LOAN  
BLAINE COUNTY

No.	Name	Description	Sec	Twp.	Rge. Acr
2258	C. H. Shaw.....	N $\frac{1}{2}$ SW $\frac{1}{4}$ .....	29	1N	19E
2271	John Hughes .....	W $\frac{1}{2}$ SE $\frac{1}{4}$ , SE $\frac{1}{4}$ SE $\frac{1}{4}$ , Sec. 11			
		NW $\frac{1}{4}$ NE $\frac{1}{4}$ .....	14	1S	16E
2277	Fred H. Gileson.....	E $\frac{1}{2}$ SW $\frac{1}{4}$ .....	33	1S	19E
2297	D. L. McClung.....	E $\frac{1}{2}$ NW $\frac{1}{4}$ .....	29	1S	19E
2299	Geo. E. Cahoon.....	N $\frac{1}{2}$ NW $\frac{1}{4}$ .....	33	1S	19E
2301	Wm. J. Buhler.....	SW $\frac{1}{4}$ SW $\frac{1}{4}$ , Sec. 28, SE $\frac{1}{4}$ SW $\frac{1}{4}$ ...	30	1S	19E
2302	D. L. McClung.....	E $\frac{1}{2}$ NE $\frac{1}{4}$ .....	29	1S	19E
2303	John B. Cahoon.....	S $\frac{1}{2}$ NW $\frac{1}{4}$ .....	33	1S	19E
2306	A. O. Moore.....	NW $\frac{1}{4}$ SW $\frac{1}{4}$ NE $\frac{1}{4}$ SW $\frac{1}{4}$ .....	28	1S	19E
2307	J. L. Bowlden.....	W $\frac{1}{2}$ NE $\frac{1}{4}$ , NW $\frac{1}{4}$ SE $\frac{1}{4}$ .....	29	1N	19E
2442	H. F. Irvin.....	NW $\frac{1}{4}$ .....	21	1S	20E
2519	Wm. Lark .....	W $\frac{1}{2}$ NW $\frac{1}{4}$ .....	29	1N	19E
2396	C. A. Nisson to	Lot 4 .....			
	Arthur Malcom.....	SE $\frac{1}{4}$ SW $\frac{1}{4}$ .....	19	1S	20E
2414	Same as above.....	W $\frac{1}{2}$ SW $\frac{1}{4}$ .....	23	1S	19E
2520	Harry L. Lasson.....	W $\frac{1}{2}$ NE $\frac{1}{4}$ , NW $\frac{1}{4}$ SE $\frac{1}{4}$ .....	32	1S	19E
2521	A. B. Jacklin.....	SE $\frac{1}{4}$ SW $\frac{1}{4}$ , SW $\frac{1}{4}$ SE $\frac{1}{4}$ .....	29	1S	19E
2525	Ross O. Jacklin.....	SE $\frac{1}{4}$ SW $\frac{1}{4}$ , SW $\frac{1}{4}$ SE $\frac{1}{4}$ , Sec. 29,			
		E $\frac{1}{2}$ NE $\frac{1}{4}$ , NE $\frac{1}{4}$ NE $\frac{1}{4}$ .....	32	1S	19E
2534	E. L. Brockett.....	W $\frac{1}{2}$ SW $\frac{1}{4}$ .....	33	1N	19E
2535	G. B. Cusley.....	S $\frac{1}{2}$ NE $\frac{1}{4}$ , NW $\frac{1}{4}$ SE $\frac{1}{4}$ .....	19	1N	19E
2536	N. B. Buckler.....	E $\frac{1}{2}$ NW $\frac{1}{4}$ .....	32	1N	19E

STATE LOAN  
BLAINE COUNTY

Appraised Valn.		Owner's Valn.		Assessed Valn.	
mt. Loan	Land	Impts.	Land	Impts.	Land Impts.
\$ 2500.00	\$ 7500.00	\$.....	\$ 7200.00	\$.....	\$ 3200.00 \$ 375.00
500.00	3200.00	.....	2250.00	400.00	1650.00 100.00
2500.00	7500.00	.....	8160.00	.....	3200.00 .....
2400.00	7200.00	.....	7200.00	.....	3200.00 500.00
2400.00	9000.00	.....	7200.00	100.00	3200.00 .....
2100.00	6300.00	.....	6300.00	.....	2800.00 .....
(All S½ of Sec. ass'd to Fall Creek Sheep Co. same as above.)					
2300.00	7200.00	.....	7938.00	.....	3200.00 .....
(No Impts. on this. McClung is ass'd with E½ NW¼ at \$3200.00. Impts. \$500.00.)					
2400.00	.....	.....	7200.00	.....	3200.00 .....
1600.00	4950.00	.....	4994.00	500.00	2232.00 300.00
3600.00	10800.00	1500.00	10800.00	1500.00	4800.00 500.00
4500.00	16000.00	.....	16000.00	1550.00	4000.00 150.00
2800.00	9050.00	.....	9600.00	950.00	1600.00 or \$20 per acre. This 80 is ass'd to Utah & Ida. Imp. Co. along with 280 acres add'l at \$20 per acre or 360 acres \$7200. No Impts.
2500.00	7790.00	.....	8690.00	800.00	2286.00 300.00
1500.00	3975.00	.....	4800.00	.....	1200.00 .....
4200.00	13060.00	.....	14400.00	.....	4800.00 .....
2800.00	9000.00	.....	9600.00	1300.00	3200.00 .....
4500.00	13500.00	.....	17400.00	.....	6100.00 .....
2800.00	13060.00	.....	9600.00	300.00	3200.00 .....
4200.00	12850.00	.....	14400.00	400.00	(70 a. @ \$40, \$2800, 490.89 a. @ \$20, \$9818. Not segregat- ed 1918.)
2800.00	8750.00	.....	9600.00	.....	3200.00 .....

STATE LOANS  
BLAINE COUNTY

No.	Name	Description	Sec.	Twp.	Rge. Acres
2543	Waldemar Nielson.....	E ½ SW ¼, SW ¼ SE ¼ SE ¼ SE ¼	20	1N	19E
2544	Edgar Scott .....	SE ¼ NW ¼, SW ¼ NE ¼	20	1N	19E
2547	Wm. Barber .....	E ½ SE ¼	19	1N	19E
2548	A. E. Cahoon.....	N ½ SW ¼, Sec. 19, NE ¼ SE ¼	24	1N	19E
2568	Loa B. Larson.....	W ½ NW ¼	32	1N	19E
2575	C. B. Jones.....	N ½ NW ¼, Sec. 19, N ½ NE ¼	20	1N	19E
2611	Ephram Buhler .....	E ½ NE ¼	30	1N	19E
2659	Allen T. Ostoon.....	S ½ SE ¼, Sec. 29, E ½ NW ¼	32	3N	18E
		NE ½, Sec.			
2666	Euelena F. Smith.....	SE ¼ SE ¼, Sec. 29, SW ¼ SW ¼	33	3N	18E
		Sec. 28, NW ¼ NW ¼, SW ¼ NW ¼			
Name		Description	Sec.	Twp.	Rge Acres
L. B. Larson.....	W ½ of NW		32	1	19E
Ephram Buhler.....	E ½ of NE		30	1	19E

STATE LOANS  
BLAINE COUNTY

Twp.	Rge.	Sec.	Appraised Valn.			Owner's Valn.			Assessed Valn.		
			Land	Impts.		Land	Impts.		Land	Impts.	
1N	18E	19	500.00	\$ 15875.00	\$.....	\$ 17680.00	\$.....		\$ 2920.00	\$.....	
1N	18E	19	200.00	6420.00	.....	6960.00	.....		1160.00	.....	
									(All ass'd \$20 per acre to Geo. Curley.)		
1N	18E	20	200.00	8700.00	.....	9600.00	800.00		(70 a. @ \$40, \$2800. 490.89 a. @ \$20, \$9818, all to Utah & Ida. Land & Imp. Co.)		
1N	18E	21	400.00	12850.00	.....	14440.00	450.00		(NE ¼ SW ¼ @ \$20 to above corp. Can't find any ass't in Sec. 24.)		
1N	18E	22	200.00	8650.00	.....	9600.00	200.00		2400.00	.....	
									(To U. & I. Co., same as above, c-o A. E. Ca- hoon.)		
1N	18E	23	500.00	17125.00	.....	18600.00	.....		(SE ¼ NW ¼ to U. & I. Co. This to Jas Chip- man, all at \$40 an acre and \$300 Imp. on E ½ NE ¼.)		
1N	18E	24	500.00	8800.00	.....	9600.00	800.00		(20 a. \$1600. No Impt. All ass'd to U. & I. Imp. Co.)		
3N	18E	25	00.00	.....	.....	.....	.....		1928.00	800.00	
3N	18E	26	00.00	7500.00	.....	10000.00	800.00		4741.00	150.00	
Twp.	Rge.	Sec.	Owner's Valn.		Appraised Valn.		Amt. Loan	Assessed Valn.			
			Land	Impts.	Land	Impts.		Land	Impts.		
1	18E	27	600.00	\$ 200.00	\$ 8,650.00	\$.....	\$ 2,800.00	\$ 2,400.00	\$.....		
1	18E	28	600.00	800.00	8,800.00	.....	2,800.00	1,600.00	.....		



## FREMONT COUNTY—IDAHO

150 Mortgages	\$307,420.86
Assessed Valn.	313,874.00

## MORTGAGES

## Fremont County—Idaho.

Description	Sec.	Twp.	Rgc.	Mortgage	Assessed Value of Land	Impts.
S $\frac{1}{2}$ SW $\frac{1}{4}$ , S $\frac{1}{2}$ SE $\frac{1}{4}$ , NW $\frac{1}{4}$ SE $\frac{1}{4}$	9	8	43E	4,000	3,275	
NE $\frac{1}{4}$	7	9	34E	400	850	100
SE $\frac{1}{4}$ NE $\frac{1}{4}$ , E $\frac{1}{2}$ SE $\frac{1}{4}$	14	10	35E	500	1,060	
S $\frac{1}{2}$ NW $\frac{1}{4}$ , SW $\frac{1}{4}$ SW $\frac{1}{4}$ , N $\frac{1}{2}$ SW $\frac{1}{4}$	13	10	35E	700	1,500	200
S $\frac{1}{2}$	4	9	37E	1,000		
SE $\frac{1}{4}$	9	9	36E	850		
W $\frac{1}{2}$ SW $\frac{1}{4}$ , SE $\frac{1}{4}$ SW $\frac{1}{4}$ , SW $\frac{1}{4}$ NW $\frac{1}{4}$	24	13	38E	800		
SW $\frac{1}{4}$	17	9	36E	700		
SW $\frac{1}{4}$	5	9	36E	650		
E $\frac{1}{2}$ SW $\frac{1}{4}$ , SW $\frac{1}{4}$ SE $\frac{1}{4}$ SW $\frac{1}{4}$ SE $\frac{1}{4}$						
SE $\frac{1}{4}$ SW $\frac{1}{4}$ SE $\frac{1}{4}$ , SE $\frac{1}{4}$ SE $\frac{1}{4}$						
NW $\frac{1}{4}$ SE $\frac{1}{4}$	7					
NE $\frac{1}{4}$ NW $\frac{1}{4}$ NW $\frac{1}{4}$ NE $\frac{1}{4}$	18	10	36E	1,000		
SW $\frac{1}{4}$	33	9	33E	350		
SE $\frac{1}{4}$ SW $\frac{1}{4}$	30					
Lots 1-2-3 E $\frac{1}{2}$ NW $\frac{1}{4}$ SE $\frac{1}{4}$ SW $\frac{1}{4}$ SW $\frac{1}{4}$ NE $\frac{1}{4}$	31	10	35E	1,000		
58 Acres on N. side of SW $\frac{1}{4}$	7	7	41E	3,700	3,970	600
NW $\frac{1}{4}$	29	1	40E	5,000	6,250	
NW $\frac{1}{4}$	29	7	40E	2,760	6,250	
S $\frac{1}{2}$ SE $\frac{1}{4}$ NE $\frac{1}{4}$ SE $\frac{1}{4}$ 18, S $\frac{1}{2}$ SW $\frac{1}{4}$	17	11	36E	800		
S $\frac{1}{2}$ NE $\frac{1}{4}$ NW $\frac{1}{4}$ SE $\frac{1}{4}$	18	11	36E	500		
W $\frac{1}{2}$ NW $\frac{1}{4}$ , NW $\frac{1}{4}$ SW $\frac{1}{4}$	22	11	36E	350		
E $\frac{1}{2}$ NW $\frac{1}{4}$ SW $\frac{1}{4}$ NE $\frac{1}{4}$	22	11	35E	750		
NW $\frac{1}{4}$ SW $\frac{1}{4}$	11	9	36E	650		
NW $\frac{1}{4}$ NE $\frac{1}{4}$	32	8	40E	1,500	2,227	
Lots 8 & 9, Block 60, Lot 4, Block 65—Ashton				2,000	450	1,000
S $\frac{1}{2}$ NW $\frac{1}{4}$ , NW NW $\frac{1}{4}$	35	10	34E	300		
NE $\frac{1}{4}$ NE $\frac{1}{4}$ NW $\frac{1}{4}$	35	10	34E	800		
NW $\frac{1}{4}$	32					
NE $\frac{1}{4}$	31	9	36E	800		
NE $\frac{1}{4}$ NE $\frac{1}{4}$	23	7	40E	2,500	1,750	
SW $\frac{1}{4}$	8					
N $\frac{1}{2}$ NW $\frac{1}{4}$ SE NW $\frac{1}{4}$ , NE $\frac{1}{4}$ SW $\frac{1}{4}$	17	11	35E	1,000		
S $\frac{1}{2}$ NE $\frac{1}{4}$ N $\frac{1}{2}$ N $\frac{1}{2}$ SE $\frac{1}{4}$	27	9	42E	4,000	3,585	700
S $\frac{1}{2}$ SE $\frac{1}{4}$	17					
N $\frac{1}{2}$ NE $\frac{1}{4}$	20	8	44E	3,000	3,150	250
NE $\frac{1}{4}$ NE $\frac{1}{4}$	16	7	41E	500	1,125	400
Lot 20, Block 61, St. Anthony				4,500	500	4,000
Lot 16, Block 43, Ashton				700	150	400

**MORTGAGES**  
**Fremont County—Idaho.**

Description	Sec.	Twp.	Rge.	Mortgage	Assessed Value of Land	Impts.
Lots 7 & 8, Blk. 67, Ashton.....				400	100	300
Lots 1 & 2, Blk. 18, Newdale.....				1,800	150	850
Lots 3-4-5-6-7, Blk. 23, Newdale.....				2,000	375	1,300
Lots 3 & 4, Blk. 16, Newdale.....				600	150	500
Lots 1-2-3, Blk. 10, Newdale.....				1,200	225	850
Lot 8, Block 11, Newdale.....				500	125	975
Lot 11, Block 1, Newdale.....				500	150	300
Lot 11, Block 58, Ashton.....				2,500	200	1,200
11x12 rods in NW cor. ....	9	7	40	1,200	100	500
Lots 13-14-15, Blk. 5, Ashley Add. to Dubois.....				1,000	150	1,000
Lot 5, Block 61, Ashton.....				1,000	250	750
Lot 12, Block 44, Ashton.....				2,000	250	800
11x17 rods in SW $\frac{1}{4}$ SE $\frac{1}{4}$ .....	5	7	40	1,000	150	500
Lot 10, Blk. 11, Oakley Add. to Dubois.....				4,500	200	5,000
Lots 11 & 12, Blk. 1, Oakley Add. to Dubois.....				11,000	500	13,500
17x20 rods in SW SE $\frac{1}{4}$ .....	5	7	40	1,000	200	400
Lot 6, Blk. 15, Dubois.....				1,000	75	.....
Lot 10, Blk. 58, Ashton.....				2,000	200	900
S $\frac{1}{2}$ SE $\frac{1}{4}$ .....	15			.....	.....	.....
S $\frac{1}{2}$ NW $\frac{1}{4}$ , NE $\frac{1}{4}$ .....	22	10	36	1,500	1,800	.....
Lot 4, SE $\frac{1}{4}$ SW $\frac{1}{4}$ .....	7			.....	.....	.....
E $\frac{1}{2}$ NW $\frac{1}{4}$ S $\frac{1}{2}$ NE $\frac{1}{4}$ E $\frac{1}{2}$ SE $\frac{1}{4}$ .....	18	9	35	1,000	1,200	.....
W $\frac{1}{2}$ .....	9	11	36	1,500	.....	.....
Lots 1-2-3, E $\frac{1}{2}$ NW $\frac{1}{4}$ W $\frac{1}{2}$ NE $\frac{1}{4}$ E $\frac{1}{2}$ SW $\frac{1}{4}$ .....	19	11	36	1,200	.....	.....
SE $\frac{1}{4}$ , E $\frac{1}{2}$ NE $\frac{1}{4}$ .....	19			.....	.....	.....
N $\frac{1}{2}$ NW $\frac{1}{4}$ .....	20	11	36	1,200	.....	.....
Lots 1-2-3-4, S $\frac{1}{2}$ NE $\frac{1}{4}$ , S $\frac{1}{2}$ NW $\frac{1}{4}$ .....	4	9	37	1,000	.....	.....
S $\frac{1}{2}$ NW $\frac{1}{4}$ .....	4	9	37	1,000	.....	.....
E $\frac{1}{2}$ NW $\frac{1}{4}$ , NE SW $\frac{1}{4}$ , Lots 3-5-6, NE $\frac{1}{4}$ .....	23	13	43	1,000	1,080	.....
N $\frac{1}{2}$ SE $\frac{1}{4}$ SW SE $\frac{1}{4}$ .....	34	9	43	2,500	4,710	.....
SW $\frac{1}{4}$ , W $\frac{1}{2}$ SE $\frac{1}{4}$ SW NE $\frac{1}{4}$ SE NW $\frac{1}{4}$ .....	22	8	40	500	800	.....
NE $\frac{1}{4}$ NE $\frac{1}{4}$ .....	2	9	40	.....	.....	.....
SE $\frac{1}{4}$ SE $\frac{1}{4}$ NE $\frac{1}{4}$ .....	35	10	41	2,000	2,100	.....
N $\frac{1}{2}$ SW $\frac{1}{4}$ .....	36			.....	.....	.....
E $\frac{1}{2}$ .....	17	10	37	2,000	2,110	100
N $\frac{1}{2}$ NW $\frac{1}{4}$ , NE $\frac{1}{4}$ .....	28			.....	.....	.....
W $\frac{1}{2}$ NW $\frac{1}{4}$ .....	27	10	37	3,250	.....	.....
NW $\frac{1}{4}$ .....	9	8	38	800	1,800	.....
Lots 2-3-4, E $\frac{1}{2}$ SW $\frac{1}{4}$ .....	7	12	39	3,000	3,320	100
NE SE $\frac{1}{4}$ , SE NE $\frac{1}{4}$ .....	29			.....	.....	.....
NW SW $\frac{1}{4}$ , NW $\frac{1}{4}$ , SW NE $\frac{1}{4}$ .....	28	11	35	2,167	1,780	100

## MORTGAGES

Fremont County—Idaho.

Description	Sec.	Twp.	Rge.	Mortgage	Assessed Value of Land	I
Lots 1-2, Blk. 1, Thomas Add. to Dubois.....				1,700		
NW $\frac{1}{4}$ W $\frac{1}{2}$ NE $\frac{1}{4}$ N $\frac{1}{2}$ SW $\frac{1}{4}$ .....	34	9	39	1,000	1,325	
E $\frac{1}{2}$ NW $\frac{1}{4}$ , Lots 2-3 .....	7	7	45	2,000	1,575	
SE NE $\frac{1}{4}$ W $\frac{1}{2}$ NE $\frac{1}{4}$ NE $\frac{1}{4}$ NW $\frac{1}{4}$ SW NE $\frac{1}{4}$ NW SW $\frac{1}{4}$ .....	36					
46x80 rods in SW $\frac{1}{4}$ .....	36					
E $\frac{1}{2}$ SE $\frac{1}{4}$ .....	35	7	40	3,166	4,279	
S $\frac{1}{2}$ SE $\frac{1}{4}$ .....	27					
Com. at SW cor. of .....	26					
running E 26 r.-N. 80 r.- W 26 r.-S 80 r.....		8	41	1,500	2,030	
N $\frac{1}{2}$ .....	31	10	37	1,200	1,400	
N $\frac{1}{2}$ NW $\frac{1}{4}$ .....	17					
N $\frac{1}{2}$ NE $\frac{1}{4}$ .....	18	9	43	700	1,340	
E $\frac{1}{2}$ SW $\frac{1}{4}$ , SW SW $\frac{1}{4}$ .....	33	8				
Lot 3 .....	4	7	43	2,200	3,640	
SE $\frac{1}{4}$ S $\frac{1}{2}$ SW $\frac{1}{4}$ .....	16	8	44	10,581.86	5,175	
W $\frac{1}{2}$ NW $\frac{1}{4}$ N $\frac{1}{2}$ SW $\frac{1}{4}$ .....	20					
E $\frac{1}{2}$ NE $\frac{1}{4}$ E $\frac{1}{2}$ SE $\frac{1}{4}$ .....	19	9	40	1,000	1,325	
89 Acres in SW $\frac{1}{4}$ .....	6	7	44	3,000		
Com. at SW cor. of NW $\frac{1}{4}$ , thence E 160 r., N 66 r., W 160 r., S 66 r.....	34	8	41	2,000	4,820	
NE $\frac{1}{4}$ .....	7	7	45	1,200	1,800	
N $\frac{1}{2}$ SE $\frac{1}{4}$ , NE $\frac{1}{4}$ .....	34					
SE $\frac{1}{4}$ SE $\frac{1}{4}$ .....	27					
SW SW $\frac{1}{4}$ .....	26	9	38	2,500	2,975	
SE $\frac{1}{4}$ SW NE $\frac{1}{4}$ N $\frac{1}{2}$ NE $\frac{1}{4}$ NE NW $\frac{1}{4}$ .....	20	9	40	1,000	1,235	
E $\frac{1}{2}$ SE $\frac{1}{4}$ SW SW $\frac{1}{4}$ .....	33					
SW SW $\frac{1}{4}$ .....	34	9	43	3,300	6,510	
Com. at SE cor. of SE $\frac{1}{4}$ , thence W 120 r., N. 80r., E 120 r., S 80 r.....	19	8	42	800	1,275	
S $\frac{1}{2}$ SE $\frac{1}{4}$ .....	30	7	40	2,800	3,420	
Com. 10 rods S of NE cor. of SE $\frac{1}{4}$ , W. 30 r., N. 10 r., W 130 r., S 80 r., E 160 r., N 70 r.....	12	7	39	4,000	5,000	
W $\frac{1}{2}$ SW $\frac{1}{4}$ SW $\frac{1}{4}$ NW $\frac{1}{4}$ SW $\frac{1}{4}$ SW $\frac{1}{4}$ NW $\frac{1}{4}$ .....	28	9	42	4,500	4,190	
E $\frac{1}{2}$ SW $\frac{1}{4}$ SW $\frac{1}{4}$ SW $\frac{1}{4}$ SW $\frac{1}{4}$ SW $\frac{1}{4}$ NE $\frac{1}{4}$ SW $\frac{1}{4}$ .....	28	9	42	3,750	2,790	
SW $\frac{1}{4}$ SW $\frac{1}{4}$ .....	21					
N $\frac{1}{2}$ NW $\frac{1}{4}$ SW $\frac{1}{4}$ NW $\frac{1}{4}$ .....	28	9	41	1,200	1,240	



## MORTGAGES

## Fremont County—Idaho.

Assessed Value of Land	Description	Sec.	Twp.	Rge.	Mortgage	Assessed Value of Land	Impts.
1,222	W 1/4 W 1/2 SE 1/4 NE SE 1/4 Lots 3 & 4.....	7	9	42E	500	2,520	.....
1,222	lots & 4, S 1/2 NW 1/4 .....	1	9	34	800	850	.....
1,253	1/2 SW 1/4 .....	10	.....	.....	.....	.....	.....
.....	1/2 SE 1/4 .....	9	10	38	1,896	1,250	.....
.....	1/2 NW 1/4 NE 1/4 SW 1/4 S 1/2 NE 1/4 S 1/2 NE 1/4 .....	2	7	40	4,500	4,240	.....
.....	1/2 SE 1/4 .....	7	.....	.....	.....	.....	.....
4,267	1/2 1/2 .....	8	7	42	4,200	7,000	.....
.....	1/2 NE 1/4 .....	17	.....	.....	.....	.....	.....
.....	1/2 S 1/2 .....	17	.....	.....	.....	.....	.....
2,069	1/2 NE 1/4 NE 1/4 SE 1/4 .....	18	7	42	3,600	4,745	.....
1,400	W S 1/2 NE 1/4 .....	17	.....	.....	.....	.....	.....
.....	1/2 NE 1/4 .....	18	7	42	4,200	6,900	.....
1,240	1/2 NW 1/4 SW NE 1/4 .....	20	9	43	2,000	1,650	.....
.....	WSW 1/4 .....	28	.....	.....	.....	.....	.....
3,640	E 1/4-22x36 rods in SE NE 1/4 .....	29	9	43	4,500	4,415	400
1,865.173	1/2 SE 1/4 SE SE 1/4 .....	18	13	39	1,300	1,100	100
.....	1/2 W 1/4 NW NE 1/4 S 1/2 NE 1/4 .....	18	13	39	1,500	1,450	.....
1,325	mat SE cor. of SW 1/4, thence W 134 rods, 8 rods, E 134 rods, S 80 rods.....	26	8	41	1,650	1,780	.....
.....	1/2 SE 1/4 .....	25	9	43	1,600	1,315	150
.....	W SW 1/4 .....	26	.....	.....	.....	.....	.....
4,820	1/2 NE 1/4 E 1/2 SE 1/4 .....	27	8	42	2,400	2,955	.....
1,500	W SE 1/4 .....	27	9	43	800	1,125	.....
.....	W NW 1/4 N 1/2 SW 1/4 .....	32	.....	.....	.....	.....	.....
2,977	1/2 NE 1/4 .....	31	8	45	1,000	2,575	.....
1,228	1/2 SE 1/4 SE 1/4 SW 1/4 NE 1/4 SW 1/4 .....	5	.....	.....	.....	.....	.....
.....	W NE 1/4 .....	8	7	45	2,000	2,525	200
6,511	1/2 W 1/4 .....	26	9	43	1,600	2,000	.....
.....	1/2 NW 1/4 & Lots 1 & 2.....	18	12	39	1,100	1,130	150
1,270	1/2 W 1/4 S 1/2 SE 1/4 .....	27	9	44	1,800	1,975	150
3,420	1/2 W 1/4 NW 1/4 SE 1/4 E 1/2 NW 1/4 NE 1/4 .....	7	.....	43	.....	.....	.....
.....	1/2 NW 1/4 SE 1/4 NW 1/4 SW 1/4 NE 1/4 .....	18	9	.....	5,000	7,820	600
5,000	1/2 SE 1/4 .....	12	.....	42	.....	.....	.....
.....	1/2 NE 1/4 .....	13	9	.....	.....	.....	.....
4,150	1/2 NW 1/4 & Lots 2 & 3.....	7	7	45	1,500	1,575	.....
.....	1/2 NW 1/4 SW 1/4 NE 1/4 all of NE 1/4 .....	.....	.....	.....	.....	.....	.....
2,720	W NW 1/4 NE 1/4 south of Teton River.....	28	7	41	3,000	4,240	.....
.....	lots 3 & 4 .....	5	8	43	4,000	4,230	.....
1,240	1/2 SW 1/4 .....	24	12	38	600	1,516	200
.....	1/2 SW 1/4 .....	24	12	38	900	1,860	.....



# MORTGAGES Fremont County—Idaho.

Description	Sec.	Twp.	Rge.	Mortgage	Assessed Value of Land
S 1/2 .....	23	12	38	3,000	6,250
N 1/2 S 1/2 .....	25	12	38	.....	.....
SE 1/4 SW 1/4 SW 1/4 SE 1/4 N 1/2 SE 1/4 .....	30	12	39	.....	.....
W 1/2 NE 1/4 E 1/2 NW 1/4 .....	31	.....	.....	14,000	12,010
E 1/2 NW 1/4 SW 1/4 .....	13	12	38	4,000	5,200
S 1/2 SW 1/4 .....	5	.....	.....	.....	.....
E 1/2 SE 1/4 .....	6	12	39	1,900	2,895
SW 1/4 SW 1/4 .....	17	.....	.....	.....	.....
SE 1/4 SE 1/4 .....	18	8	43	3,500	4,530
NE 1/4 NE 1/4 .....	19	.....	.....	.....	.....
SE 1/4 SE 1/4 .....	2	.....	.....	.....	.....
W 1/2 NE 1/4 NE 1/4 .....	11	7	43	1,000	1,135
NE 1/4 .....	10	7	43	4,000	3,600
SE 1/4 NW 1/4 NW 1/4 SW 1/4 E 1/2 SW 1/4 .....	34	9	43	6,000	5,575
N 1/2 SE 1/4 E 1/2 SW 1/4 SW 1/4 NE 1/4 .....	19	9	42	4,500	4,300
NW 1/4 .....	25	7	41	2,500	1,975
NE 1/4 .....	17	7	41	2,000	8,000
Com. at NE cor. of SE 1/4, running S 36 r., W 61 r., N 36 r. E 61 r. ....	7	7	40	.....	805
Lots 1-2-3 of Block 27 St. Anthony.....	.....	.....	.....	800	360
45 acres in SW 1/4 .....	6	7	40	4,000	5,100
Com. 82 r. N of SW cor., thence S 82 r., E 160 r., N 81 r., to S bank of Canal, W 160 r.....	33	8	40	8,000	7,915
Lots 9 & 10, Blk. 3, St. Anthony.....	.....	.....	.....	1,000	190
W 1/2 SW 1/4 .....	34	8	41	300	2,025
Com. at NW cor. of NE 1/4, running S 120 rods, E 80 rods, N 120 rods, W 80 rods; also com. 30 r. E of NW cor. of Sec. 20, running S 80 r., E 90 r., N 80 r., W 90 r.....	20	7	41	500	4,875
SW 1/4 .....	8	8	41	800	650
Com. 80 r. N of SE cor. of 36, run. S 12 r., W 22 r., N 12 r., E 22 r.; also com. at SE cor. of NE 1/4 SE 1/4, 36, W 40 r., N 20 r., E 40 r., S 20 r. 36	7	40	1,000	825	
Com. at SW cor. of SW 1/4 of 32, N 91 r., E 23 2-3 r., S 91 r., W 23 2-3 r.....	32	8	40	500	1,120
SE 1/4 .....	32	8	45	700	2,100
NE 1/4 .....	13	8	42	6,000	6,150

MORTGAGES  
Fremont County—Idaho.

Assessed Value of Land	Description	Sec.	Twp.	Rgc.	Mortgage	Assessed Value of Land	Impts.
625.00	Cn. at SW cor. of SE $\frac{1}{4}$ of.....	32	8	40	2,000	4,027	.....
	hence E 46 2-3 r., N 240 r., W 46 2-3 r.						
	240 r.						
12.00	N $\frac{1}{4}$ .....	16	.....	.....	.....	.....	.....
520.00	S NW $\frac{1}{4}$ .....	15	8	44	1,200	5,490	500
	S $\frac{1}{4}$ .....	14	.....	.....	.....	.....	.....
250.00	E $\frac{1}{2}$ SE $\frac{1}{4}$ .....	15	8	44	1,200	5,875	.....
	NW NE $\frac{1}{4}$ .....	3	8	42	400	1,200	.....
450.00	Cn. at SW cor. of SE $\frac{1}{4}$ , running N 160 r.,						
	E 8 r., S 160 r., W 18 r. ....	13	7	40	800	805	.....
1.15	Cn. 18 r. E of SW cor. of SE $\frac{1}{4}$ , -N 160 r., E						
	1 r., S 160 r., W 18 r. ....	13	7	40	800	805	.....
3.00	Cn. 36 r. E. of SE cor. of SE $\frac{1}{4}$ , N 160 r, E.						
555.00	2 r., S 80 r., W 12 r., S 80 r., W 12 r. ....	13	7	40	800	805	.....
420.00	N $\frac{1}{2}$ SE $\frac{1}{4}$ SE $\frac{1}{4}$ SE $\frac{1}{4}$ .....	18	.....	.....	.....	.....	.....
180.00	N $\frac{1}{2}$ NE $\frac{1}{4}$ .....	19	11	39	500	2,100	.....
800.00	W $\frac{1}{2}$ NW $\frac{1}{4}$ SE $\frac{1}{4}$ NW $\frac{1}{4}$ .....	20	.....	.....	.....	.....	.....
800.00	Cn. at SW cor. of SE $\frac{1}{4}$ , running N 80 r., E.						
	4 r., S 80 r., W 40 r. ....	19	8	42	500	1,005	250
510.00	Its 3-4 E $\frac{1}{2}$ SW $\frac{1}{4}$ .....	30	9	44	3,300	4,400	150
7.00	S $\frac{1}{4}$ .....	14	8	40	500	1,100	.....
100.00	W $\frac{1}{2}$ SW $\frac{1}{4}$ .....	23	.....	.....	.....	.....	.....
200.00	W $\frac{1}{2}$ SE $\frac{1}{4}$ .....	22	8	40	500	1,060	.....
	Its 1-2-3-4 Blk. 8 St. Anthony.....				900	1,000	1,425
	W $\frac{1}{2}$ .....	1	8	38	1,100	800	.....
450.00	W $\frac{1}{2}$ SE $\frac{1}{4}$ S $\frac{1}{2}$ NE $\frac{1}{4}$ NW SE $\frac{1}{4}$ -Lot 1.....	1	.....	.....	.....	.....	.....
65.00	W SE S $\frac{1}{2}$ SW $\frac{1}{4}$ .....	1	.....	.....	.....	.....	.....
	E NE $\frac{1}{4}$ NW NE $\frac{1}{4}$ E $\frac{1}{2}$ NW $\frac{1}{4}$ .....	12	9	41	2,500	2,750	.....

## FREMONT COUNTY, IDAHO

One Hundred and Fifty-one Deed considerations.....\$775,009.00  
 Assessed Value ..... 403,980.00

## DEEDS

## FREMONT COUNTY—IDAHO.

Bk.	Pge.	Name of Grantor	M.	Day	Year	Description
21	1	Joseph Whittle.....	10	5	17	Com. at SW cor. of NW 4 running N 25 R 20 R, N 11-W 20 R-N 52 R, E 160 R, S 80 W 160 R to Beg. .... S $\frac{1}{2}$ NE $\frac{1}{4}$ .....
						Also Lot 1 Blk 1
	3	John Burk.....	10	11	17	SENE $\frac{1}{4}$ -E $\frac{1}{2}$ SE $\frac{1}{4}$ .....
	7	O. O. Skalet.....	9	15	17	SWNW $\frac{1}{4}$ W $\frac{1}{2}$ SW $\frac{1}{4}$ .....
	9	J. P. Clark.....	10	31	17	S $\frac{1}{2}$ NW $\frac{1}{4}$ NESW $\frac{1}{4}$ NWSE $\frac{1}{4}$ .....
	10	J. P. Clark.....	10	31	17	Lots 1-2-S $\frac{1}{2}$ NE $\frac{1}{4}$ .....
	11	E. R. Huffman.....	10	31	17	Lots 3-4 S $\frac{1}{2}$ NW $\frac{1}{4}$ .....
	12	W. E. Cook.....	8	16	17	Lot 3 .....
	14	L. A. Vance.....	10	11	17	W $\frac{1}{2}$ NE $\frac{1}{4}$ .....
	17	M. G. Gray.....	11	1	17	18 by 133 rods in NW $\frac{1}{4}$ .....
	18	J. M. Londer.....	11	8	17	SW $\frac{1}{4}$ .....
	23	S. E. Collett.....	11	13	17	W $\frac{1}{2}$ NW $\frac{1}{4}$ .....
	24	J. F. Burrell.....	11	6	17	S $\frac{1}{2}$ SE $\frac{1}{4}$ SENE $\frac{1}{4}$ NESE $\frac{1}{4}$ SESW $\frac{1}{4}$ N $\frac{1}{2}$ NE $\frac{1}{4}$ NENW $\frac{1}{4}$ .....
	32	J. J. Strange.....	11	15	17	SW $\frac{1}{4}$ .....
		Pages 2-6-8-13-15-16-21-22 are				Com. at NW cor. of SE $\frac{1}{4}$ , thence S 160 R, 20 R, N 160 R, W 20 R. Also Com. at SE c of SW $\frac{1}{4}$ W 40 R, N 160 R, E 40 R, S 160 R
	35	J. M. Snell.....	9	6	17	deeds for Town Lots and 4-5-19-20-25-26-27-
	37	F. G. Giener.....	11	21	17	SW $\frac{1}{4}$ NW $\frac{1}{4}$ .....
						S $\frac{1}{2}$ NE $\frac{1}{4}$ SE $\frac{1}{4}$ .....
	38	D. E. Wooley.....	11	21	17	N $\frac{1}{2}$ NE $\frac{1}{4}$ .....
	39	J. D. McArthur.....	11	3	17	SW $\frac{1}{4}$ S $\frac{1}{2}$ NW $\frac{1}{4}$ S $\frac{1}{2}$ SE $\frac{1}{4}$ .....
	44	Z. W. Rhodehouse.....	11	19	17	SW $\frac{1}{4}$ N $\frac{1}{2}$ NW $\frac{1}{4}$ SW $\frac{1}{4}$ NW $\frac{1}{4}$ NW $\frac{1}{4}$ SW $\frac{1}{4}$ NE $\frac{1}{4}$ NW $\frac{1}{4}$ .....
	45	Robt. Sanderson.....	11	24	17	S $\frac{1}{2}$ NE $\frac{1}{4}$ N $\frac{1}{2}$ SE $\frac{1}{4}$ .....
	46	J. H. Remington.....	11	24	17	Lot 4 .....
	53	Perry Stone.....	11	30	17	SW $\frac{1}{4}$ .....
	54	B. F. Hutton.....	11	30	17	SW $\frac{1}{4}$ .....
	57	William Walker.....	11	19	17	NE $\frac{1}{4}$ .....
	59	James Allison.....	12	5	17	S $\frac{1}{2}$ NE $\frac{1}{4}$ NE $\frac{1}{4}$ NE $\frac{1}{4}$ .....
	60	Godfrey Ingstrom.....	12	5	17	N $\frac{1}{2}$ NE $\frac{1}{4}$ .....
						S $\frac{1}{2}$ SE $\frac{1}{4}$ .....
						SWSW $\frac{1}{4}$ .....
						NW $\frac{1}{4}$ NW $\frac{1}{4}$ .....
						SWSW $\frac{1}{4}$ .....
	62	Earl Day.....	12	5	17	Com. 62 R. N of SW cor. of SW $\frac{1}{4}$ , thence 20 R, N 8 R, E 48 R, N 90 R, W 68-S 98 R.
	63	R. F. Thompson.....	11	27	17	Com. 19 R E of SW cor. of SE $\frac{1}{4}$ , running 40 R-N to Snake River NE along River to of beginning S 80 R. ....
		Pages 36-40-40-42-48-55-56-58				Town Lots Pages 43-47-49-50-51-52-61 Da

## DEEDS

## FREMONT COUNTY—IDAHO.

Twp.	Rge.	Assessed Value	Impts.	Consideration	Stamps	Name of Grantee
9	9	43E	\$.....	\$.....	\$.....	
0	9	43E	5,075.	6,000.		Zera Whittle
3	10	36E	585.	1.		James Webster
2	9	41E	1,075.	1,100.		E. W. Jenkins
1	13	42E	525.	500.		W. S. McKea
1	13	42E	525.	2,500.		W. S. McKea
6	7	40E	1,010.	2,800.		A. N. Johnson
0	7	41E	662.	1,400.		O. O. Skalet
7	9	43E	260.	295.		George Broadbent
6	8	40E	16,240.	24,000.		O. L. Flint
0	8	41E	700.	2,000.		S. L. Hammer
7	8	41E	1,200.	1.		J. F. Fisher
8	8	41E	1,100.	1,600.		Warren Shelton
Dated prior to Oct. 1917; also 29-30-31 are for Town Lots.						
4	7	43E	1,000.	2,000.		F. M. Snell, Jr.
1	8	40E	800.	2,000.		Eph. & Alf. Ricks
2	8	41E	900.	1,800.		Eph. & Alf. Ricks
6	8	41E	850.	1,800.		Eph. & Alf. Ricks
2	7	39E	800.	3,400.		J. E. Mason
2	8	40E	800.	1,000.		Eph. & Alf. Ricks
1	7	39E		400.		Berd Power
4	7	41E	6,000.	550.	13,600.	Earl Day
5	9	34E	1,000.	200.	1,400.	R. E. Stork
8	8	41E	450.		1.00	D. G. Brown
30	8	41E	300.			J. E. Pincock
18	8	40E				
18	7	41E	600.	1,700.	1.00	Trude & Fisher
7						
7				3,400.	3.50	L. E. Hill.
3	8	41E	262.	500.		



## DEEDS—FREMONT COUNTY—(Continued.)

Bk.	Pge.	Name of Grantor	M.	Day	Year	Description
21	71	John A. McMinn.....	12	21	17	86 Acres in SE $\frac{1}{4}$ .....
	72	Fred D. Taylor.....	12	6	17	N $\frac{1}{2}$ NE $\frac{1}{4}$ .....
						S $\frac{1}{2}$ SE $\frac{1}{4}$ .....
	73	G. R. Bomman.....	11	13	17	W $\frac{1}{2}$ E $\frac{1}{2}$ NW $\frac{1}{4}$ .....
	74	James P. Jensen.....	11	2	17	NE $\frac{1}{4}$ SW $\frac{1}{4}$ Lot 4, also 60x80 rods in SW $\frac{1}{4}$ .....
	75	Robert Helm .....	12	1	17	W $\frac{1}{2}$ SW $\frac{1}{4}$ .....
						E $\frac{1}{2}$ SE $\frac{1}{4}$ .....
	78	T. E. Murphy.....	12	4	17	S $\frac{1}{2}$ NE $\frac{1}{4}$ N $\frac{1}{2}$ SE $\frac{1}{4}$ .....
	79	W. R. Moon.....	12	13	17	Com. 40 R. W. of SE cor. of SE $\frac{1}{4}$ , thence W. 24 R., N. 80 rods, E. 24 R., S. 80 R.
	86	G. R. Silkey.....	12	17	17	Lot 2, E. 1-3 SE $\frac{1}{4}$ SW $\frac{1}{4}$ .....
	87	Ruth B. Siddomay.....	12	18	17	SE $\frac{1}{4}$ .....
						N $\frac{1}{2}$ NE $\frac{1}{4}$ , SW $\frac{1}{4}$ NE $\frac{1}{4}$ .....
	88	Ruth B. Siddomay.....	12	18	17	Lot 1, Part of SE $\frac{1}{4}$ .....
						Com. at SE cor. of NE $\frac{1}{4}$ , thence N. 1 R., W. 100 R. E .....
109		Horace Andrus.....	1	7	18	Half Int. in SE $\frac{1}{4}$ NW $\frac{1}{4}$ NE $\frac{1}{4}$ SW $\frac{1}{4}$ S NE $\frac{1}{4}$ .....
104		A. McFarland.....	1	7	18	E $\frac{1}{2}$ SW $\frac{1}{4}$ .....
105		D. C. Howard.....	12	21	17	SW $\frac{1}{4}$ .....
106		Reuben Moon.....	1	8	18	35 Acres in NW $\frac{1}{4}$ .....
110		Julia A. Sorensen.....	12	24	17	NE $\frac{1}{4}$ NE $\frac{1}{4}$ S $\frac{1}{2}$ NW $\frac{1}{4}$ NE $\frac{1}{4}$ .....
113		Ray G. Thompson.....	1	14	18	115x120 rods in NW $\frac{1}{4}$ .....
114		Zick Hall .....	1	12	18	NE $\frac{1}{4}$ .....
		Pages 64-65-66-67-68-70-76-77-80				-81-82-24-85-90-100-101-102-108-109-111
116		W. N. Kidd.....	12	27	17	W $\frac{1}{2}$ NW $\frac{1}{4}$ W $\frac{1}{2}$ SW $\frac{1}{4}$ .....
117		David Barney.....	11	2	17	SE $\frac{1}{4}$ SE $\frac{1}{4}$ SW $\frac{1}{4}$ .....
124		W. R. Gillespie.....	1	13	18	W $\frac{1}{2}$ SE $\frac{1}{4}$ SE $\frac{1}{4}$ SE $\frac{1}{4}$ .....
						N $\frac{1}{2}$ NE $\frac{1}{4}$ .....
126		A. L. McReynolds.....	1	1	18	NE $\frac{1}{4}$ .....
131		D. E. Blevins.....	2	9	18	N $\frac{1}{2}$ SE $\frac{1}{4}$ .....
						W $\frac{1}{2}$ SW $\frac{1}{4}$ .....
132		Edward Gilg .....	2	7	18	Lots 1-2-S $\frac{1}{2}$ NE $\frac{1}{4}$ .....
134		Eli B. Clark.....	2	9	18	Com. at SW cor. of E $\frac{1}{2}$ SE $\frac{1}{4}$ .....
						Running N. 80 R., E. 20 R., S. 80 R., 20 R. ....
135		T. P. McFarland.....	2	9	18	NW $\frac{1}{4}$ N $\frac{1}{2}$ SW $\frac{1}{4}$ .....
137		H. L. Oakley.....	12	1	17	SE $\frac{1}{4}$ SW $\frac{1}{4}$ .....
						N $\frac{1}{2}$ NW $\frac{1}{4}$ SW $\frac{1}{4}$ NW $\frac{1}{4}$ .....
138		H. F. Halgreen.....	2	13	18	Com. at S. E. Cor. of SW $\frac{1}{4}$ , running 134 R., N. 80 R., E. 134 R., S. 80 R. ....
140		H. R. Tucker.....	2	18	18	W $\frac{1}{2}$ E $\frac{1}{2}$ NW $\frac{1}{4}$ .....
142		Earl E. Hix.....	1	18	18	E $\frac{1}{2}$ NE $\frac{1}{4}$ .....
						NW $\frac{1}{4}$ NW $\frac{1}{4}$ .....
						NW $\frac{1}{4}$ NW $\frac{1}{4}$ .....
						SW SW $\frac{1}{4}$ .....

## DEEDS—FREMONT COUNTY—(Continued.)

wp.	Rge.	Assessed-Value	Impts.	Consideration	Stamps	Name of Grantee
7	40E	9,640.	.....	8,500.	8.50	W. E. Hunter
7	40E	500.	.....	1,000.	1.00	Eph. & Alf. Ricks
7	41E	1,765.	.....	3,400.	2.00	W. R. Moon
7	40E	6,200.	.....	1.	4.00	G. O. Gensen
7	45E	2,200.	.....	4,400.	3.50	Geo. L. Kinsbrough
9	43E	5,115.	.....	10,700.	11.00	Gus A. Zsenburg
7	39E	1,080.	.....	1,500	1.50	A. M. Moon
8	41E	7,165.	.....	1.	.....	.....
7	41E	7,295.	.....	11,000.	11.00	Fred B. Eckman
7	41E	.....	.....	.....	.....	K. W. Siddonay
7	41E	5,000.	.....	8,000.	8.00	F. K. Siddonay
7	40E	4,240.	.....	5,000.	1.00	W. M. Andrus
7	40E	3,085.	.....	4,000.	2.50	Z. G. Hendricks
8	42E	4,025.	.....	10,000.	7.50	W. E. Hunter
7	39E	2,250.	.....	4,375.	.50	E. L. Terry
7	40E	1,300.	.....	1.	.....	H. W. Thornock
7	39E	2,700.	.....	5,000.	2.00	G. H. Phillips
8	41E	1,025.	.....	900.	1.00	G. E. Pincock
Lots. Pages 53-89-91-92-92-94-95-96-97-98-107-112 are dated previous to Oct. 1917						
7	45E	1,800.	.....	4,000.	3.50	Peter E. Heeley
8	40E	2,425.	.....	8,000.	.....	Zed Earl
8	41E	6,700.	.....	9,450.	6.50	P. S. Wilcox
8	42E	3,400.	.....	6,500.	5.50	E. L. Hargis
13	42E	1,500.	.....	1,500.	1.50	W. S. McKea
8	43E	5,150.	.....	12,000.	12.00	C. Z. Lucas
7	41E	300.	.....	1,250.	1.00	H. C. Robinson
8	40E	800.	.....	2,125.	2.50	Eph. & Alf. Ricks
12	33E	1,325.	.....	5,000	5.00	C. A. Oakley
8	41	1,780.	.....	3,000.	3.00	A. Z. Barker
7	41	925.	.....	3,500.	3.50	W. B. Baker
8	39	1,175.	.....	1,500.	1.00	Elizabeth Hix
8	40	.....	.....	.....	.....	.....

## DEEDS—FREMONT COUNTY—(Continued.)

Bk.	Pge.	Name of Grantor	M.	Day	Year	Description
21	144	Purdy .....	2	23	18	NE $\frac{1}{4}$ NE $\frac{1}{4}$ .....
	147	T. Z. May.....	2	25	18	NW $\frac{1}{4}$ NW $\frac{1}{4}$ .....
	149	Main Dayley .....	2	1	18	S $\frac{1}{2}$ NE $\frac{1}{4}$ N $\frac{1}{2}$ SE $\frac{1}{4}$ .....
						E $\frac{1}{2}$ NW $\frac{1}{4}$ NE $\frac{1}{4}$ E $\frac{1}{2}$ .....
						SE $\frac{1}{4}$ .....
		Pages 115-127-128-129-130-133-				136-139-148 Town Lots Pages 118
150		G. E. Davenport.....	2	26	18	N $\frac{1}{2}$ SE $\frac{1}{4}$ .....
151		Henry White .....	3	4	18	Com. at NW cor. of NE $\frac{1}{4}$ and running S. 47 $\frac{1}{2}$ R., E. 160 R., N. 33 R., W. 12-2-3 R.
						N. 1 $\frac{1}{2}$ R., W. 12 R., N. 12 R., W. 13
153		Geo. I. Bromer.....	2	16	18	N $\frac{1}{2}$ SW $\frac{1}{4}$ .....
						E $\frac{1}{2}$ SE $\frac{1}{4}$ .....
155		Phillip Moon .....	12	14	17	Com. 54 R., N. of SE cor. of running N. 26 R., W. 112 R., S. 26 E. 112 R.
157		W. C. Seaman.....	3	8	18	E $\frac{1}{2}$ SE $\frac{1}{4}$ .....
						Lots 5-6-7-10 .....
158		J. F. Toosh.....	2	27	18	SW $\frac{1}{4}$ NW $\frac{1}{4}$ .....
160		Frank Reed .....	1	7	18	NW $\frac{1}{4}$ NE $\frac{1}{4}$ SW $\frac{1}{4}$ .....
						NE $\frac{1}{4}$ SE $\frac{1}{4}$ NW $\frac{1}{4}$ .....
161		T. H. Gilbert.....	4	9	18	NE $\frac{1}{4}$ NE $\frac{1}{4}$ .....
162		Peter Davis.....	11	27	17	Lots 1-2 S. $\frac{1}{2}$ NE $\frac{1}{4}$ .....
163		G. H. Egbert.....	11	27	17	Lot 2 SW NE .....
168		Gideon Wineger .....	3	20	18	Com. at NE cor. of NE $\frac{1}{4}$ thence W. 20 R., S. 80 R., E. 81 R. N. 48 R., E. 8 R. N. 32 R. to beg.
169		E. E. Richards.....	3	9	18	NE $\frac{1}{4}$ .....
173		C. C. Moore.....	3	1	18	S $\frac{1}{2}$ S $\frac{1}{2}$ .....
						NW $\frac{1}{4}$ SE $\frac{1}{4}$ NE $\frac{1}{4}$ E $\frac{1}{2}$ NW $\frac{1}{4}$ NE $\frac{1}{4}$ .....
						SW $\frac{1}{4}$ .....
174		A. M. Bird.....	3	30	18	NW $\frac{1}{4}$ SE $\frac{1}{4}$ .....
		Pages 152-156-159-164-165-166-				170-171-172-173 Town Lots Pages 1
178		G. S. Fisher.....	4	4	18	Lot 1, NE $\frac{1}{4}$ NW $\frac{1}{4}$ .....
						Lots 3-4 .....
180		Ed. Maaz .....	3	21	18	NW $\frac{1}{4}$ SE $\frac{1}{2}$ and 100x160 R. in S subject to Mort. 7000.
181		Alex Beckett .....	3	21	18	NW $\frac{1}{4}$ SE $\frac{1}{2}$ & 40x160 R. in SW $\frac{1}{4}$ .....
782		" "	3	21	18	60x160 rods in SW $\frac{1}{4}$ .....
184		S. W. McKnight.....	3	29	18	S $\frac{1}{2}$ SW $\frac{1}{4}$ NE $\frac{1}{4}$ SW $\frac{1}{4}$ NW $\frac{1}{4}$ SE $\frac{1}{4}$ .....
185		Walter Clements.....	3	25	18	SW $\frac{1}{4}$ NE $\frac{1}{4}$ .....
						NE $\frac{1}{4}$ NW $\frac{1}{4}$ .....
186		Richard Shirley.....	2	10	18	E $\frac{1}{2}$ NW $\frac{1}{4}$ , Lots 2-3 .....
188		Frank Garbe .....	3	10	18	Lots 3-4, E 1-3 SW $\frac{1}{4}$ .....
192		Geo. S. Davis.....	3	20	18	W $\frac{1}{2}$ NE $\frac{1}{4}$ E $\frac{1}{2}$ NW $\frac{1}{4}$ W $\frac{1}{2}$ SE $\frac{1}{4}$ .....
193		Danford McArthur.....	4	6	10	NE $\frac{1}{4}$ .....
194		James McArthur.....	4	6	18	E $\frac{1}{2}$ .....
195		J. G. Wheeler.....	2	12	18	SE $\frac{1}{4}$ .....
						SW $\frac{1}{4}$ .....
196		Maroni Brown .....	3	10	18	NE $\frac{1}{4}$ SW $\frac{1}{4}$ .....
201		O. O. Skalet.....	12	4	17	Lots 10-11, E $\frac{1}{2}$ SW $\frac{1}{4}$ .....

## DEEDS—FREMONT COUNTY—(Continued.)

Trp. Rge.	Assessed-Value	Impts.	Consideration	Stamps	Name of Grantee
40	500.	.....	800.	1.00	Frank Reed
41	400.	.....	1,000.	.50	C. E. Lloyd
39	1,850.	.....	2,000.	2.00	S. E. Rigby
40E	2,755.	.....	3,000.	3.00	O. O. Skalet
41E	1,915.	.....	4,500.	300.	L. H. Cfielbert
42E	2,675.	.....	3,800.	1.00	Rosa A. Hogg
40E	1,610.	.....	1,800.	2.00	M. E. Smith
41E	1,100.	.....	1,800.	1.50	W. L. Robinson
42	.....	.....	.....	.....	.....
42E	1,630.	.....	2,000.	2.00	Alex Becksted
40E	1,100.	.....	4,000.	3.00	Chas. Mackert
42E	250.	.....	1,000.	1.00	S. L. Brown
43E	2,390.	.....	200.	.....	G. H. Egbert
43E	.....	.....	.....	.....	.....
40E	6,650.	.....	16,000.	500.	Ephriam Peterson
44E	7,350.	.....	17,000.	8.50	Z. J. Wilcox
41E	1,275.	.....	2,800.	.....	Eli. B. Clark
41E	400.	.....	1.	.....	Sam A. Trudl
41E	8,325.	.....	3,500.	.....	Alex Beckett
41E	.....	.....	8,000.	1.00	Z. S. McArthur
41E	.....	.....	6,000.	.....	Dan McArthur
35E	.....	.....	10.	1.00	Henry Fitter
35E	775.	.....	1.	.50	Thomas Clements
45E	1,575.	.....	3,500.	3.50	Clyde Lamont
44E	.....	.....	7,800.	4.00	Ernest Knekle
37E	1,100.	.....	1,000.	.....	C. E. Branwell
38E	400.	.....	2,000.	2.00	Walter Olson
38E	2,375.	.....	3,000.	3.00	Walter Olson
45E	1,195.	.....	2,000.	2.00	Samuel Schwenderman
45E	1,000.	.....	1.	1.00	Lester T. Moore
42E	3,525.	.....	600.	6.00	Maroni Brown



## DEEDS—FREMONT COUNTY—(Continued.)

Bk.	Pge.	Name of Grantor	M.	Day	Year	Description
21	202	Lou A. Tuttle.....	3	25	18	Undivided 2-3 Int. in E. $\frac{1}{2}$ NE $\frac{1}{4}$ ..... N $\frac{1}{2}$ NW $\frac{1}{4}$ SW NW $\frac{1}{4}$ .....
	203	G. J. Simons.....	4	18	18	NE $\frac{1}{4}$ SW $\frac{1}{4}$ .....
	204	D. R. Gibbs.....	3	1	18	E $\frac{1}{2}$ NW $\frac{1}{4}$ SW $\frac{1}{4}$ E $\frac{1}{2}$ .....
	206	Earl A. Lenk.....	5	1	18	E $\frac{1}{2}$ NW $\frac{1}{4}$ N $\frac{1}{2}$ SW $\frac{1}{4}$ .....
		Pages 179-183-187-189-191-197-				198-199-200-205-207-208-209-210 Towr
	211	F. H. Godfrey.....	2	9	18	S $\frac{1}{2}$ SE $\frac{1}{4}$ . Also 19 A. in Lot 3.
	212	W. N. Smith.....	3	30	18	E $\frac{1}{2}$ SE $\frac{1}{4}$ SW $\frac{1}{4}$ SE $\frac{1}{4}$ SE $\frac{1}{4}$ N $\frac{1}{2}$ N. E $\frac{1}{2}$ NW $\frac{1}{4}$ .....
	215	G. F. Burnham.....	3	4	18	W $\frac{1}{2}$ NW $\frac{1}{4}$ ..... N $\frac{1}{2}$ NE $\frac{1}{4}$ ..... S $\frac{1}{2}$ SE $\frac{1}{4}$ E $\frac{1}{2}$ SW $\frac{1}{4}$ .....
	220	H. R. Griffith.....	5	6	18	S $\frac{1}{2}$ SE $\frac{1}{4}$ S $\frac{1}{2}$ SE $\frac{1}{4}$ ..... SW $\frac{1}{4}$ SW $\frac{1}{4}$ .....
	224	Nancy S. Singleton.....	5	15	18	103 Acres in NW $\frac{1}{4}$ .....
	225	A. Wardle.....	5	15	18	10 Acres in SW cor. ....
	228	O. P. Gruke.....	4	11	18	S $\frac{1}{2}$ NE $\frac{1}{4}$ S $\frac{1}{2}$ NW $\frac{1}{4}$ .....
	229	P. S. Parkinson.....	5	17	18	SW $\frac{1}{4}$ .....
	233	Z. W. Webster.....	1	14	18	SW $\frac{1}{4}$ .....
	235	Henry Bess.....	5	29	18	SW $\frac{1}{4}$ SE $\frac{1}{4}$ NE $\frac{1}{4}$ ..... NW $\frac{1}{4}$ SW $\frac{1}{4}$ ..... NE $\frac{1}{4}$ NE $\frac{1}{4}$ .....
	236	Gus A. Isenburg.....	6	13	18	W $\frac{1}{2}$ NW $\frac{1}{4}$ ..... N $\frac{1}{2}$ NE $\frac{1}{4}$ ..... S $\frac{1}{2}$ SE $\frac{1}{4}$ E $\frac{1}{2}$ SW $\frac{1}{4}$ .....
	238	Elizabeth Hix.....	6	3	18	E $\frac{1}{2}$ NE $\frac{1}{4}$ ..... NW $\frac{1}{4}$ NW $\frac{1}{4}$ ..... SW $\frac{1}{4}$ SW $\frac{1}{4}$ .....
	243	W. R. Short.....	12	13	17	W $\frac{1}{2}$ SW $\frac{1}{4}$ .....
		Pages 213-216-217-218-219-221-				222-223-226-230-232-233-234-237-247-24
	244	L. B. Rice.....	6	10	18	82 Acres in SW $\frac{1}{4}$ .....
	245	Geo. A. Workman.....	6	10	18	70 Acres in SE $\frac{1}{4}$ .....
	246	Martha Hale.....	6	21	18	SW $\frac{1}{4}$ ..... NW $\frac{1}{4}$ .....
	253	E. E. McDaniels.....	7	1	18	SW $\frac{1}{4}$ NE $\frac{1}{4}$ .....
	255	J. E. Pincock.....	6	25	18	S $\frac{1}{2}$ NE $\frac{1}{4}$ NE $\frac{1}{4}$ NE $\frac{1}{4}$ .....
	256	S. A. Trude & G. F. Fisher.....	7	2	18	E $\frac{1}{2}$ SE $\frac{1}{4}$ NE $\frac{1}{4}$ SW $\frac{1}{4}$ SE $\frac{1}{4}$ S $\frac{1}{2}$ SW $\frac{1}{4}$ ..... N $\frac{1}{2}$ N $\frac{1}{2}$ ..... N $\frac{1}{2}$ NE $\frac{1}{4}$ .....
	258	Gus N. Seely.....	7	9	18	Lot 1 and 11 acres in..... Lots 1-2-3-4.....
	259	Eli M. Harris.....	4	6	18	S $\frac{1}{2}$ SE $\frac{1}{4}$ .....
	260	May Hesemen.....	6	5	18	NW $\frac{1}{4}$ NE $\frac{1}{4}$ NE $\frac{1}{4}$ NW $\frac{1}{4}$ .....
	261	" ".....	6	5	18	SW $\frac{1}{4}$ SW $\frac{1}{4}$ ..... NW $\frac{1}{4}$ NW $\frac{1}{4}$ .....
	262	Jas. A. Farnsworth.....	7	13	18	NW $\frac{1}{4}$ SE $\frac{1}{4}$ N $\frac{1}{2}$ S $\frac{1}{2}$ SE $\frac{1}{4}$ .....
	265	A. S. Anderson.....	7	16	18	SW $\frac{1}{4}$ S $\frac{1}{2}$ NE $\frac{1}{4}$ N $\frac{1}{2}$ SE $\frac{1}{4}$ .....
	268	W. C. Homard.....	7	13	18	S $\frac{1}{2}$ NW $\frac{1}{4}$ W $\frac{1}{2}$ SW $\frac{1}{4}$ ..... E $\frac{1}{2}$ SE $\frac{1}{4}$ SE $\frac{1}{4}$ NE $\frac{1}{4}$ .....

## DEEDS—FREMONT COUNTY—(Continued.)

Tr. Rge.	Assessed-Value	Impts.	Consideration	Stamps	Name of Grantee
40E	1,000.	.....	1.	.50	Lorenzo Josephson
45E	700.	.....	700.	1.00	Stella Winfrey
42E	5,190.	.....	13,000.	.....	H. C. Bonnern
44E	3,065.	.....	1.	.....	Martha Griffel
41E	1,900.	.....	3,500.	3.50	Flo. F. Main
41E	1,000.	.....	2,000.	1.50	R. D. Merrill
39E	400.	.....	1.	.50	Walter Olsen
40E	4,900.	.....	12,800.	13.00	P. S. Richman
40E	600.	.....	1,900.	2.00	Gunins Wardle
41E	2,675.	.....	6,400.	6.50	Otto Stegetmier
41E	1,600.	.....	2,000.	2.00	R. L. Hammond
41E	1,600.	.....	1.	.....	P. S. Parkinson
36E	1,275.	.....	2,250.	1.50	Lena Lickard
41E	2,150.	.....	2,000.	1.50	W. E. Bowman
40E	725.	.....	1,000.	1.00	Gladys Hix
43	790.	.....	1.	1.00	D. I. Morton
Lots and 214-227-239-240 Dated previous to Oct., 1917.					
40E	4,745.	.....	17,000.	9.00	Geo. A. Workman
40E	4,027.	.....	15,000.	15.00	Emil Booth and Ernest Ghagle
38E	825.	.....	1.	.....	Horage & Harold Hale
41E	100.	.....	400.	.50	W. S. McCrea
41E	300.	.....	840.	1.00	Trude & Fisher
41E	.....	.....	.....	.....	.....
40E	1,400.	.....	3,920.	3.00	E. & A. Ricks & Z. E. Pincock
41E	4,960.	.....	7,000.	7.00	Percy Wilcox
42E	.....	.....	.....	.....	.....
43E	3,490.	.....	1.	3.00	May Heseman
43E	2,840.	.....	4,000.	3.00	Otto Sturm
43E	2,015.	.....	3,000.	2.50	Emil Sturm
42E	1,775.	.....	4,000.	4.00	James Farnsworth
40E	.....	.....	1,800.	2.00	E. & A. Ricks
42E	7,485.	.....	1.	15.50	Byron Blanchard

## DEEDS—FREMONT COUNTY—(Continued.)

Bk.	Pge.	Name of Grantor	M.	Day	Year	Description
21	270	Eli B. Clark	7	23	18	N $\frac{1}{2}$ SE $\frac{1}{4}$ SE $\frac{1}{4}$ SE $\frac{1}{4}$
	274	O. S. Davenport	17	31	18	S $\frac{1}{2}$ SW $\frac{1}{4}$ N $\frac{1}{2}$ SW $\frac{1}{4}$ SW NW $\frac{1}{4}$
		Pages 247-248-249-250-251-252-				254-257-263-264-266-267-269-271-272-
	275	F. A. Miller	7	31	18	Com. at SE cor. of thence W 113 1-3 R., N. 240 R., E. R., S. 30 R., E 80 R., S 200 R., to be
	276	E. W. Jenkins	7	13	18	16x30 rds. in SE Cor.
	277	William Brown	8	6	18	S $\frac{1}{2}$ NE $\frac{1}{4}$ S $\frac{1}{2}$ SW $\frac{1}{4}$
	281	H. C. Robinson	8	15	18	10 Acres in SW cor. of SE $\frac{1}{4}$ SE $\frac{1}{4}$
	282	J. A. Worrell	8	10	18	39 A. in lots 1-2
	283	T. J. Broman	8	17	18	S $\frac{1}{2}$ NE $\frac{1}{4}$ Lot 2
	285	R. Z. Rankin	8	3	18	S $\frac{1}{2}$ SW $\frac{1}{4}$
	286	James E. Thompson	7	27	18	NW $\frac{1}{4}$ E $\frac{1}{2}$ SW $\frac{1}{4}$ S $\frac{1}{2}$ SW $\frac{1}{4}$
	287	C. W. Hooper	8	27	18	S $\frac{1}{2}$ NW $\frac{1}{4}$
	290	Mary H. Browner	7	6	18	W $\frac{1}{2}$ SE $\frac{1}{4}$ NE $\frac{1}{4}$ SE $\frac{1}{4}$ N $\frac{1}{2}$ NE $\frac{1}{4}$
	292	S. M. McNees	9	2	18	N $\frac{1}{2}$
	295	C. A. Wenter	9	16	18	SW $\frac{1}{4}$ SE $\frac{1}{4}$ Lots 3-4
	298	Blanche Hamer	9	20	18	Lots 1-2
	301	Albert Morefield	11	22	17	S $\frac{1}{2}$ SE $\frac{1}{4}$
	302	Adolph Bolland	8	2	18	SE $\frac{1}{4}$ SW $\frac{1}{4}$ NE $\frac{1}{4}$ NW $\frac{1}{4}$
	303	F. M. Hammond	9	9	18	NW $\frac{1}{4}$
		Pages 278-279-280-284-288-289-				291-293-296-297-299-300-Town Lots ar
	308	G. R. Sharp	10	7	18	SE $\frac{1}{4}$ NE $\frac{1}{4}$ NE $\frac{1}{4}$ SE $\frac{1}{4}$ SW $\frac{1}{4}$ NW $\frac{1}{4}$ NW $\frac{1}{4}$ SW $\frac{1}{4}$
	309	C. E. Lloyd	10	15	18	Part of lot 3 in S $\frac{1}{2}$ SE $\frac{1}{4}$ N. of St. Anthony canal
	310	Ingrid Johnson	10	16	18	$\frac{3}{4}$ Int. NW $\frac{1}{4}$ W $\frac{1}{2}$ NW $\frac{1}{4}$ W $\frac{1}{2}$ SW $\frac{1}{4}$
	311	C. F. Burt	10	12	18	N $\frac{1}{2}$ NW $\frac{1}{4}$ SW $\frac{1}{4}$ S $\frac{1}{2}$ NW $\frac{1}{4}$
	312	L. R. Allen	8	22	18	W $\frac{1}{2}$ E $\frac{1}{2}$
	313	Geo. McArthur	10	18	18	40 Acres in NE $\frac{1}{4}$
	315	D. N. Abbott & C., his wife	10	19	18	S $\frac{1}{2}$ NE $\frac{1}{4}$
	316	D. N. Abbott & C., his wife	10	19	18	S $\frac{1}{2}$ SW $\frac{1}{4}$ S $\frac{1}{2}$ SE $\frac{1}{4}$
	318	F. C. Wright	9	24	18	SE $\frac{1}{4}$ NW $\frac{1}{4}$ NE $\frac{1}{4}$ SW $\frac{1}{4}$
	320	David Barney	10	21	18	105 Acres in SE $\frac{1}{4}$ 22 Acres in SW $\frac{1}{4}$
	321	C. F. Barnes	1	29	18	68x94 Rds. in SE $\frac{1}{4}$
	322	H. A. Groner	6	22	18	SW $\frac{1}{4}$ SE $\frac{1}{4}$
	324	Horace Andrus	10	21	18	SE SW $\frac{1}{4}$ NE $\frac{1}{4}$ S $\frac{1}{2}$ NE $\frac{1}{4}$
	325	Jones Hedges	11	18	18	60x160 rds. on N. side SW $\frac{1}{4}$



## DEEDS—FREMONT COUNTY—(Continued.)

Tp.	Rge.	Assessed-Value	Impts.	Consideration	Stamps	Name of Grantee
	41E	4,784.	.....	12,000.	9.00	Bur Johnson
1	40E	1,400.	.....	1.	150	A. S. Farnsworth
289-271-1	lots	.....	.....	.....	.....	.....
T. 240 R. 1	40E	8,525.	.....	27,200.	27.50	E. Gagle & E. Bosth
200 R., to	39E	405.	.....	1,000.	1.00	John E. Mason
	45E	3,500.	.....	100.	.50	T. G. Brown
SE 4 SE 1/4	41E	300.	.....	2,500.	1.50	Bur Johnson
	41E	1,950.	.....	3,500.	2.50	Nellie L. Stalker
	45E	1,660.	.....	100.	1.00	William Brown
	43E	2,000.	.....	1.	1.00	K. Z. Fenderhart
	40E	500.	.....	750.	1.00	L. Z. Garnor
	43E	1,710.	.....	1.	1.00	R. J. Rankin
	41E	800.	.....	1,500	1.00	Roy Kuttler
	38E	800.	.....	1,200.	2.50	E. A. Luck
	41E	1,600.	.....	1,900.	2.00	Alvin Keller
	41E	.....	.....	.....	.....	.....
	40E	2,862.	.....	6,300.	3.50	Walter Olson
	40E	.....	.....	7,000.	.....	Jesse Griffin
	44E	950.	.....	1.	1.00	Henry Bolland, Sr.
	42E	3,625.	.....	1.	5.50	R. J. Rankin
Town Lot prior to Oct., 1917.	42E	3,475.	.....	7,400.	6.00	Alex McFarland
1/4	41E	1,065.	.....	1,000.	1.00	J. W. Lloyd
any cont.	40E	13,975.	.....	12,400.	8.00	L. E. Johnson et al.
	40E	800.	.....	2,000.	2.00	E. & A. Ricks
	39E	1,710.	.....	4,100.	4.50	R. N. Holcomb
	40E	1,757.	.....	6,188.	6.00	L. E. Johnson
	43E	1,820.	.....	7,000.	7.00	Clara E. Abbott
	41E	5,375.	500.	16,000.	13.00	D. N. Abbott
	44E	1,700.	.....	3,800.	2.50	F. A. Baily
	40E	7,100.	1,000.	28,575.	14.50	E. Z. Peterson
	40E	5,780.	.....	7,000.	5.00	David Barney
	40E	2,110.	.....	1.	2.00	Royal Groner
	40E	4,240.	.....	1.	.....	David Barney
1/4 NW 1/4	41E	3,970.	600.	9,500.	9.50	Neils Poulson



## DEEDS—FREMONT COUNTY—(Continued.)

Bk.	Pge.	Name of Grantor	M.	Day	Year	Description
21	326	Ross J. Comstock.....	9	1	18	NW $\frac{1}{4}$ .....
	330	Paul Fletcher .....	9	5	18	E $\frac{1}{2}$ NW $\frac{1}{4}$ .....
						W $\frac{1}{2}$ NE $\frac{1}{4}$ .....
332		Emily Newbold .....	9	22	18	61 A. in NW $\frac{1}{4}$ .....
333		Chris Peterson .....	9	20	18	60x80 rds. in NE $\frac{1}{4}$ .....
		Pages 314-317-319-323-327-328-				329-331 Town Lots.
334		R. R. Thorsted .....	11	26	18	NE $\frac{1}{4}$ NE $\frac{1}{4}$ S $\frac{1}{2}$ NE $\frac{1}{4}$ .....
335		W. R. Roylance.....	3	16	18	E $\frac{1}{2}$ NE $\frac{1}{4}$ Lot 4 .....
336		Ephriam Peterson.....	3	30	18	NE $\frac{1}{4}$ .....
337		W. W. Edgington.....	11	30	18	SE $\frac{1}{4}$ .....
						NW $\frac{1}{4}$ NE $\frac{1}{4}$ .....
339		O. O. Skalet.....	11	29	18	SW $\frac{1}{4}$ SE $\frac{1}{4}$ S $\frac{1}{2}$ SW $\frac{1}{4}$ .....
						NW $\frac{1}{4}$ NE $\frac{1}{4}$ E $\frac{1}{2}$ NW $\frac{1}{4}$ .....
340		Frank Starr .....	11	18	18	S $\frac{1}{2}$ SE $\frac{1}{4}$ .....
						E $\frac{1}{2}$ NE $\frac{1}{4}$ .....
342		Stillman Young.....	12	3	18	NW $\frac{1}{4}$ .....
343		John E. Morrison.....	10	23	18	Lots 1-2 S $\frac{1}{2}$ NE $\frac{1}{4}$ .....
345		Sophia N. Ricks.....	12	5	18	SE $\frac{1}{4}$ E $\frac{1}{2}$ SW $\frac{1}{4}$ .....
						W $\frac{1}{2}$ SW $\frac{1}{4}$ .....
348		L. W. Davis.....	11	29	18	Undivided 6-15 Int. in Lots 1-2-3-4-S
						NW $\frac{1}{4}$ W $\frac{1}{2}$ SW $\frac{1}{4}$ .....
349		Hannah S. Davis.....	11	29	18	Undiv. 5-15 Int. in Lots 1-2-3-4-SE $\frac{1}{4}$
						NW $\frac{1}{4}$ W $\frac{1}{2}$ E $\frac{1}{2}$ SW $\frac{1}{4}$ .....
350		Margaret Davies				
		Ritchie .....	11	29	18	Undiv. 2-15 Int. in Lots 1-2-3-4-SE $\frac{1}{4}$
						NW $\frac{1}{4}$ W $\frac{1}{2}$ E $\frac{1}{2}$ SW $\frac{1}{4}$ .....
351		Sam F. Davis.....	11	29	18	Undiv. 2-15 Int. in Lots 1-2-3-4-SE $\frac{1}{4}$
						NW $\frac{1}{4}$ W $\frac{1}{2}$ E $\frac{1}{2}$ SW $\frac{1}{4}$ .....
354		Fisher & Trude.....	12	16	18	NE $\frac{1}{4}$ .....
		Pages 338-341-344-346-347-352-				353 Town Lots
361		N. A. Barrett .....	12	21	18	SE $\frac{1}{4}$ SE $\frac{1}{4}$ .....
						SW $\frac{1}{4}$ SW $\frac{1}{4}$ .....
362		Albert Barrett .....	12	21	18	SE $\frac{1}{4}$ SW $\frac{1}{4}$ SW $\frac{1}{4}$ SE $\frac{1}{4}$ .....
364		A. S. Farnsworth.....	11	15	17	S $\frac{1}{2}$ SE $\frac{1}{4}$ NW $\frac{1}{4}$ SE $\frac{1}{4}$ .....
366		M. M. Hawley.....	12	15	18	N $\frac{1}{2}$ SE $\frac{1}{4}$ SW $\frac{1}{4}$ SE $\frac{1}{4}$ .....
370		C. M. Mercer.....	11	15	18	Lot 4 .....
						20x80 rds. in Lot 1 W $\frac{1}{2}$ NE $\frac{1}{4}$ NW $\frac{1}{4}$
372		Z. R. Henrickson.....	8	27	18	N $\frac{1}{2}$ SE $\frac{1}{4}$ NE $\frac{1}{4}$ NE $\frac{1}{4}$ NW $\frac{1}{4}$ .....
						SE $\frac{1}{4}$ SE $\frac{1}{4}$ .....
373		Jennie Beltz .....	11	28	18	SW $\frac{1}{4}$ NW $\frac{1}{4}$ N $\frac{1}{2}$ SW $\frac{1}{4}$ .....
379		Addie L. Mendorf.....	4	12	18	SE $\frac{1}{4}$ SE $\frac{1}{4}$ .....
380		Percy Weldex .....	11	18	18	Lot s .....
383		W. L. Flint .....	12	30	18	E $\frac{1}{2}$ SW $\frac{1}{4}$ .....
385		Z. N. Seely.....	11	18	18	N $\frac{1}{2}$ SW $\frac{1}{4}$ W $\frac{1}{2}$ NW $\frac{1}{4}$ .....
						E $\frac{1}{2}$ SE $\frac{1}{4}$ E $\frac{1}{2}$ NE $\frac{1}{4}$ .....
387		Z. E. Lamborn.....	12	23	18	SW $\frac{1}{4}$ SE $\frac{1}{4}$ .....
391		Europa Cox .....	12	27	18	S $\frac{1}{2}$ SW $\frac{1}{4}$ .....
						N $\frac{1}{2}$ NW $\frac{1}{4}$ .....
392		F. Z. Cox.....	12	27	18	SW $\frac{1}{4}$ .....
393		A. K. Fritz.....	1	2	19	SE $\frac{1}{4}$ SE $\frac{1}{4}$ .....
						Lot 4 .....
						Lts 1-2-11-12 .....
		Pages 355-356-357-358-363-359-				367-368-369-375-382-388-389-390-394-39
397		Edward Gilg .....	10	5	18	E $\frac{1}{2}$ SW $\frac{1}{4}$ Lots 3-4 .....
398		A. G. Coon .....	12	27	18	NE $\frac{1}{4}$ SE $\frac{1}{4}$ .....
401		G. N. Seeley.....	1	9	19	Lots 2-3 SE $\frac{1}{4}$ NW $\frac{1}{4}$ .....
						S $\frac{1}{2}$ NE $\frac{1}{4}$ .....
						NE $\frac{1}{4}$ SW $\frac{1}{4}$ N $\frac{1}{2}$ SE $\frac{1}{4}$ .....

## DEEDS—FREMONT COUNTY—(Continued.)

wp. Rge.	Assessed-Value	Impts.	Consideration	Stamps	Name of Grantee
7 40E	6,250.	.....	1.	7.00	Robert Baker
8 43E	4,500.	.....	1.	2.50	R. J. Rankin
7 39E	610.	.....	500.	.....	John H. Newbold
7 40E	1,300.	.....	1.	.50	F. E. Parkinson
8 43E	4,615.	200.	10,000.	10.00	E. A. Anderson
7 39E	2,650.	.....	1,700.	2.00	Elias Barney
8 40E	6,650.	500.	16,500.	9.00	Fisher & Trude
8 41E	1,025	.....	1,200.	1.50	J. E. Pincock
9 41E	1,325.	.....	2,500.	1.00	B. E. H. Lewitt
8 42E	1,500.	.....	2,500.	2.50	Morona Brown
8 41E	450.	.....	1,200.	.50	Soren G. Hansen
7 43E	3,660.	.....	8,000.	8.00	Thomas Groner
1 39E	1,750.	.....	3,200.	3.50	Woods Live Stock Co.
8 40E	7,335.	.....	10,500.	4.00	David Barney
8 40E	7,335.	.....	10,700.	9.00	" "
8 40E	7,335.	.....	4,800.	5.00	" "
8 40E	7,335.	.....	4,000.	2.50	" "
8 40E	6,650.	500.	19,500.	5.00	James L. Birch
8 39E	.....	.....	1,500.	1.00	D. A. Miller
8 39	.....	.....	1,500.	1.00	" "
8 42	2,310.	.....	4,800.	.....	Arlo M. Blanchard
9 43E	4,600.	.....	4,000.	4.00	G. N. Hutchinson
8 9 43E	1,950.	.....	4,300.	3.50	R. D. Merrill
8 45E	3,300.	.....	1.	.....	W. H. Gibson
8 43E	2,590.	.....	4,500.	4.50	F. C. Wright
8 44E	800.	.....	1.	.50	Paul B. Meindorf
8 41E	1,025.	.....	7,000.	7.50	J. N. Seely
8 40E	4,340.	.....	20,000.	8.00	A. D. Miller
9 41E	825.	.....	2,250.	2.00	William Davis
9 43E	1,785.	.....	.....	2.50	R. Z. Rankin
8 44E	3,025.	.....	5,600.	6.00	F. A. Bailey
8 44	2,850.	500.	7,500.	6.50	F. A. Bailey
9 42E	.....	.....	.....	.....	.....
8 42	3,130.	.....	8,000.	8.00	W. L. Robinson
From Lots 360-371-374-377-378-384 Dated Previous to Oct. 1917.					
7 41E	7,410.	.....	14,400.	15.00	Geo. McArthur
9 42E	1,000.	.....	3,000.	2.50	John Huttsman
11 41E	.....	.....	1.	2.00	Archie Swensen

## FREMONT COUNTY—IDAHO

10 State Loans .....	\$21,800.0
Owner's Valn. ....	
Appraiser's Valn. ....	62,800.0
Assessed Valn. ....	33,245.0
"    Impts. ....	200.0

Total.....\$33,445.0

STATE LOANS  
FREMONT COUNTY

Name	Description	Sec.	Twp.	Rg.
Lucy P. Lloyd.....	W½ of SW SW of NW SE of SW.....	28	8	41E
James Watson.....	The South 66 rods of S½ of NW¼.....	34	8	41E
Nellie O. Thompson.....	NW¼ & S½ of NE¼.....	17		
	NE of NE.....	18	7	42E
Mary L. Thompson.....	SE of SE.....	7		
	S½ of S½.....	8		
	N½ of NE.....	17	7	42E
William J. Lavery.....	S½ of SE.....	30	7	40E
Chas. W. Thompson.....	N½ of S½.....	17		
	SE of NE & NE of SE.....	18	7	42E

**STATE LOANS  
FREMONT COUNTY**

Twp.	R.	d	Owner's Valn.		Appraised Valn.		Amount Loan	Assessed Valn.	
			Land	Impts.	Land	Impts.		Land	Impts.
8	41E		0.00	.....	\$16,000.00	.....	\$5,000.00	\$8,000.00	
8	41E		0.00	.....	6,000.00	.....	2,000.00	3,300.00	200.00
7	42E			.....	12,600.00	.....	4,200.00	7,200.00	
7	42E			.....	8,400.00	.....	4,200.00	7,000.00	
7	40E			.....	9,000.00	.....	2,800.00	2,400.00	
7	42E		0.00	.....	10,800.00	.....	3,600.00	5,345.00	



## ELMORE COUNTY—IDAHO

15 State Loans .....	\$21,100.00
Owner's Valn. ....	74,627.00
" Impts. ....	9,121.00
<b>Total</b> .....	<b>\$83,748.00</b>
Appraiser's Valn. ....	70,943.00
" Impts. ....	2,300.00
<b>Total</b> .....	<b>\$73,243.00</b>
Assessed Valn. ....	33,907.00
" Impts. ....	2,700.00
<b>Total</b> .....	<b>\$36,607.00</b>

STATE LOANS  
ELMORE COUNTY

No.	Name	Description	Sec.	Twp.	Rge.
2076	P. W. Hanford	S $\frac{1}{2}$ N $\frac{1}{2}$ , N $\frac{1}{2}$ S $\frac{1}{2}$	9	2S.	11E.
2086	Marie Schlechter	Lot 33	36	3S.	6E.
2088	A. L. Mauser	E $\frac{1}{2}$ SE $\frac{1}{4}$ , Sec. 28, E $\frac{1}{2}$ NE $\frac{1}{4}$	23	1S.	11E.
2114	A. G. Nettleton	NW $\frac{1}{4}$ , W $\frac{1}{2}$ NE $\frac{1}{4}$ , NW $\frac{1}{4}$ SW $\frac{1}{4}$ Sec. 28, SW $\frac{1}{4}$ SW $\frac{1}{4}$ Sec.	21	1S.	6E.
2121	F. Wiebelhause	SE $\frac{1}{4}$ SW $\frac{1}{4}$ , Sec. 1, W $\frac{1}{2}$ NE $\frac{1}{4}$ , E $\frac{1}{2}$ NW $\frac{1}{4}$ , E $\frac{1}{2}$ SW $\frac{1}{4}$ , NW $\frac{1}{4}$ SE $\frac{1}{4}$	12	1N.	4E.
2130	M. Rice	SE $\frac{1}{4}$	24	4S.	8E.
2110	J. O. Beck	W $\frac{1}{2}$ SW $\frac{1}{4}$ , Sec. 26, E $\frac{1}{2}$ SE $\frac{1}{4}$ , Sec.	27	1N.	4E.
2248	D. M. John	S $\frac{1}{2}$ NE $\frac{1}{4}$ , NE $\frac{1}{4}$ SE $\frac{1}{4}$ , Lot 1 and 2	3	2S.	5E.
2252	F. D. Bower	NE $\frac{1}{4}$ SE $\frac{1}{4}$ , Sec. 26, N $\frac{1}{2}$ SW $\frac{1}{2}$ , SW $\frac{1}{4}$ SW $\frac{1}{4}$	25	2N.	7E.
2357	D. M. Burt	NW $\frac{1}{4}$ , Lot 1, 2, SW $\frac{1}{4}$ NE $\frac{1}{4}$ , NW $\frac{1}{4}$ SE $\frac{1}{4}$	2	5S.	6E.
2475	Wm. M. Howell	Lots 9, 10, 11, SW $\frac{1}{4}$ NW $\frac{1}{4}$ NE $\frac{1}{4}$ , SE $\frac{1}{4}$ NE $\frac{1}{4}$ NW $\frac{1}{4}$ , W $\frac{1}{2}$ SW $\frac{1}{4}$ NE $\frac{1}{4}$ , E $\frac{1}{2}$ SE $\frac{1}{4}$ NW $\frac{1}{4}$ , W $\frac{1}{2}$ NW $\frac{1}{4}$ , SE $\frac{1}{4}$ NW $\frac{1}{4}$ SW $\frac{1}{4}$ SE $\frac{1}{4}$ , W $\frac{1}{2}$ SW $\frac{1}{4}$ SE $\frac{1}{4}$ SW $\frac{1}{4}$ , N $\frac{1}{2}$ SE $\frac{1}{4}$ SW $\frac{1}{4}$ , E $\frac{1}{2}$ E $\frac{1}{2}$ SW $\frac{1}{4}$ SW $\frac{1}{4}$	5	1N.	7E.
2445	Thio Pierce	Lots 1, 2, 3, NW $\frac{1}{4}$ NE $\frac{1}{4}$ , NE $\frac{1}{4}$ NW $\frac{1}{4}$ , Sec. 33, NW $\frac{1}{4}$ SW $\frac{1}{4}$ , SW $\frac{1}{4}$ NW $\frac{1}{4}$ , Sec.	34	2N.	7E.
2626	Roscoe Philpot	SE $\frac{1}{4}$ Sec.	27	2N.	7S.
2674	Whitson Bros.	Lots 3, 4, 5, 6 & 7, SE $\frac{1}{4}$ NW $\frac{1}{4}$ , E $\frac{1}{2}$ SW $\frac{1}{4}$	6	4S.	10E.
2138	Chas. S. Burnel	SW $\frac{1}{4}$ NE $\frac{1}{4}$ , NW $\frac{1}{4}$ , W $\frac{1}{2}$ SW $\frac{1}{4}$ , Sec. 5, SE $\frac{1}{4}$ NE $\frac{1}{4}$ , Sec. 7, W $\frac{1}{2}$ NW $\frac{1}{4}$	8	1N.	5E.

STATE LOANS  
ELMORE COUNTY

Twp.	Rm.	Loan	Appraiser Valn.		Owner's Valn.		Assessed Valn.	
			Land	Impts.	Land	Impts.	Land	Impts.
2S.	11E	200.00	\$6721.00	\$ .....	\$8000.00	\$ .....	\$3960.00	\$200.00
3S.	6E	00.00	1782.00	500.00	3000.00	.....	1680.00	.....
							(Tax No. 12)	
1S.	11E	100.00	4000.00	1000.00	5200.00	1300.00	1888.00	300.00
1S.	6E	100.00	3840.00	.....	6000.00	765.00	1500.00	.....
1N.	4E	100.00	8000.00	800.00	.....	.....	4790.00	1000.00
4S.	3E	00.00	2100.0	.....	3000.00	.....	1060.00	100.00
1N.	4E	00.00	4000.00	.....	2800.00	400.00	1080.00	100.00
2S.	3E	00.00	4000.00	.....	1683.00	407.00	510.00	100.00
2N.	7E	00.00	4000.00	.....	4500.00	2430.00	1620.00	200.00
5S.	6E	200.00	10000.00	.....	20500.00	1050.00	3320.00	200.00
1N.	7E	500.00	6500.00	.....	7600.00	1750.00	1750.00	.....
							(Ass'd 1919,) +	
							(none 1918.)	
2N.	7E	500.00	.....	.....	.....	.....	2745.00	.....
							(1919 Assessment)	
2N.	7E	50.00	.....	.....	4800.00	.....	1680.00	.....
4S.	11E	400.00	13500.00	.....	3944.00	500.00	4324.00	500.00
1N.	3E	50.00	2500.00	.....	3600.00	524.00	2000.00	.....

## GOODING COUNTY—IDAHO

4 State Loans .....	\$12,500.00
Owner's Valn. ....	53,050.00
" Impts. ....	4,150.00
Total.....	\$57,200.00

Appraisers Valn. .... 39,000.00

Assessed Valn. ....	9,746.00
" Impts. ....	2,000.00
Total.....	\$11,746.00

STATE LOANS  
GOODING COUNTY

Name	Description	Sec.	Twp.	Rg.
Frank R. Silver.....	N½ of SE.....	4	6	15E
Walter L. Clark.....	N½ of NE .....	31	8	16E
	S½ of NE (Not covered by loan).....	31	8	16E
C. A. Ostrander.....	S½ of NE & S½ of NW & N½ of SW...	15	5	14E

STATE LOANS  
GOODING COUNTY

Twp.	Rd.	Owners		Appraisers		Amount Loan	Assessed	
		Land	Valn. Impts.	Land	Valn. Impts.		Land	Valn. Impts.
6	16E	00.00	\$2,550.00	\$14,000.00	.....	\$4,500.00	\$2,320.00	\$400.00
8	16E	00.00	950.00	10,000.00	.....	3,000.00	1,971.00	100.00
8	16E	.....	.....	.....	.....	.....	1,935.00	.....
5	14E	50.00	1,850.00	15,000.00	.....	5,000.00	3,520.00	1,500.00



## IDAHO COUNTY—IDAHO

12 State Loans .....	\$ 37,000.00
Owner's Valn. ....	120,326.00
" Impts. ....	13,375.00
Total.....	\$133,701.00
Appraiser's Valn. ....	97,259.00
" Impts. ....	4,500.00
Total.....	\$101,759.00
Assessed Valn. ....	29,301.00
" Impts. ....	1,125.00
Total.....	\$ 30,426.00

STATE LOANS  
IDAHO COUNTY

No.	Name	Description	Sec.	Twp.	Rge.	Acre age	Loan
2171	Otto Jenny .....	SE $\frac{1}{4}$ .....	24	31N.	2W.	160	360.00
2458	M. I. Crass .....	NW $\frac{1}{4}$ SE $\frac{1}{4}$ , NE $\frac{1}{4}$ SW $\frac{1}{4}$ , S $\frac{1}{2}$ SW $\frac{1}{4}$ S $\frac{1}{2}$ SE $\frac{1}{4}$ .....	14	30N.	3E.	240	500.00
2460	Mathis Gilbert .....	SE $\frac{1}{4}$ and part of SW $\frac{1}{4}$ .....	11	30N.	3E.	180	200.00
2461	Jimmie D. Gilbert .....	E $\frac{1}{2}$ NE $\frac{1}{4}$ , SW $\frac{1}{4}$ NE $\frac{1}{4}$ , SE $\frac{1}{4}$ NW $\frac{1}{4}$ .....	11	30N.	3E.	160	200.00
2491	Ole G. Birkeland .....	SW $\frac{1}{4}$ .....	27	33N.	1W.	160	200.00
2513	A. D. Sewell .....	NE $\frac{1}{4}$ SW $\frac{1}{4}$ , NW $\frac{1}{4}$ SE $\frac{1}{4}$ , Lot 1 & 5 .....	3	25N.	1E.	160	200.00
2557	Jas. Earp .....	Lot 2 & 3 .....	19	30N.	4E.	80	200.00
2626	W. A. Jones .....	W $\frac{1}{2}$ NW $\frac{1}{4}$ , NW $\frac{1}{4}$ SE $\frac{1}{4}$ , S $\frac{1}{2}$ NE $\frac{1}{4}$ , SE $\frac{1}{4}$ NW $\frac{1}{4}$ , Sec. 20, S $\frac{1}{2}$ NE $\frac{1}{4}$ , Sec. 19, NE $\frac{1}{4}$ , E $\frac{1}{2}$ NW $\frac{1}{4}$ .....	21	30N.	2W.	560	200.00
2648	Stanley W. Litchfield .....	Lots 1, 2, Sec. 14, Lots 2, 6 & 7 .....	15	29N.	8W.	150	200.00
2660	E. Nash Christianson .....	SE $\frac{1}{4}$ SW $\frac{1}{4}$ , Sec. 28, SW $\frac{1}{4}$ NW $\frac{1}{4}$ , E $\frac{1}{2}$ NW $\frac{1}{4}$ , SW $\frac{1}{4}$ SW $\frac{1}{4}$ , E $\frac{1}{2}$ SW $\frac{1}{4}$ , SW $\frac{1}{4}$ NE $\frac{1}{4}$ , NW $\frac{1}{4}$ SE $\frac{1}{4}$ , Sec. 33, W $\frac{1}{2}$ SW $\frac{1}{4}$ , Sec. 34, T. 29 N., R. 1 W., and Lot 4, Sec. 3, and Lots 1 and 3 .....	4	28N.	1W.	640	200.00
2675	E. S. Sweet .....	E $\frac{1}{2}$ SE $\frac{1}{4}$ , Sec. 18, NE $\frac{1}{4}$ , Sec. 19, E $\frac{1}{2}$ NW $\frac{1}{4}$ , Sec. 19, W $\frac{1}{2}$ NW $\frac{1}{4}$ , NW $\frac{1}{4}$ SW $\frac{1}{4}$ , Sec. ....	20	30N.	2E.	440	200.00
2679	Wm. A. McMahon .....	Lots, 3, 4, S $\frac{1}{2}$ NW $\frac{1}{4}$ , Sec. 3, Lot 2, S $\frac{1}{2}$ NE $\frac{1}{4}$ , NE $\frac{1}{4}$ SE $\frac{1}{4}$ , NE $\frac{1}{4}$ NE $\frac{1}{4}$ , Sec. 4, T. 30 N., R. 2 W., N $\frac{1}{2}$ SE $\frac{1}{4}$ , SE $\frac{1}{4}$ SE $\frac{1}{4}$ , S $\frac{1}{2}$ NE $\frac{1}{4}$ , NW $\frac{1}{4}$ NE $\frac{1}{4}$ , NE $\frac{1}{4}$ NW $\frac{1}{4}$ .....	33	31N.	2W.	650	200.00

STATE LOANS  
IDAHO COUNTY

No.	Rge.	Amt. Loan	Appraiser Valn.		Owner's Valn.		Assessed Valn.	
			Land	Impts.	Land	Impts.	Land	Impts.
2W.	1	\$ 1800.00	\$5600.00	\$ .....	\$5200.00	\$675.00	\$1420.00	\$100.00
3E.	3	500.00	.....	.....	7250.00	350.00	1706.00	.....
3E.	4	4000.00	.....	.....	10380.00	.....	2850.00	.....
3E.	4	4000.00	9600.00	.....	9600.00	2000.00	2470.00	300.00
1W.	4	5000.00	.....	.....	15355.00	2000.00	4125.00	150.00
1E.	4	800.00	.....	.....	3160.00	1650.00	1255.00	200.00
4E.	4	900.00	.....	.....	2735.00	350.00	400.00	25.00
2W.	5	4000.00	13575.00	2500.00	13875.00	2650.00	2460.00	200.00
SW.	5	1500.00	4584.00	1000.00	4521.00	1050.00	1765.00	100.00
1W.	6	5000.00	35000.00	.....	19200.00	1900.00	5336.00	.....
2E.	4	4500.00	15400.00	.....	12800.00	.....	1980.00	.....
2W.	6	5000.00	13500.00	1000.00	16250.00	750.00	3534.00	50.00

## IDAHO COUNTY—IDAHO

129 Deeds .....	\$736,866.74
Assessed Valn. ....	246,263.00
"    Impts. ....	13,755.00
<b>Total .....</b>	<b>\$260,018.00</b>

DEEDS SHOWING CONSIDERATION AND ASSESSED VALUE AS SHOWN  
JANUARY, 1919, EXCEPT IRREGULAR DESCRIPTIONS, TOWN LOTS

Pg.	Date	Grantor and Grantee	Consider
6	4-16-18	Jas. P. Nail to A. J. Wilkins.....	\$ 150
7	5-16-18	A. J. Wilkins to John Gill.....	150
17	4-23-18	J. S. Fagg to Jas. H. Aram.....	250
18	5- 8-18	W. H. Eller to John A. Bentley.....	170
		(Subj. Mort. \$500)	
19	5-18-18	Milo E. Wood to Willie A. Wood.....	140
29	5-24-18	Josiah E. Fuller to Harvey F. Nelson.....	250
		Mort. ....	90
		<b>Total .....</b>	<b>340</b>
31	5-24-18	Henry L. White to Andrew I. Doty.....	150
32	5-11-18	Eday W. Knight, et ux to John S. Young (\$500 plus \$600 Mort.) .....	110
33	4-12-18	Eday W. Knight, et ux, to John S. Young (\$3000 plus \$1500 Mort.) .....	450
34		Paul Lyon, et ux., to Nettie Z. Pelton (\$5000 plus \$7475 Mort.) .....	1247
44	6- 1-18	John A. Cash to Fred Milwood.....	120
46	5-13-18	Ross H. Martin to A. D. Hollingsworth.....	450
66	6-11-18	Mary Bledsau to E. S. Sweet.....	380
67	10-17-17	Robert Woodruff, et ux, to John W. Kimbrough.....	250
69	3- 4-13	John S. Yancy to O. C. Lansing (\$2000 and \$1500 Mort.) .....	350
79	6-19-18	Andrew J. Wilkins to Fred Hunt .....	150
80	6-17-18	H. C. Henderson and D. L. Harrison to Sarah L. Van Pool. (\$5000 and \$4500.34 Mort.) .....	950
87	6- 7-18	C. M. Batter to Frederick W. Warrell.....	100
88	3-22-18	Cordelia C. Ayres Hawkins to C. M. Butter.....	90
93	6-24-18	Geo. Finney to Lee O. Fox.....	20
98	4- 6-18	Ray E. Cain to Huma C. Humb.....	500
101	6- 6-18	Rufus A. Hendricks, et ux, to Meadows State Bank (\$400 and \$2000 Mort.) .....	2400

\$736.50  
246.00  
18.75  
\$280.00

BOOK 43 OF RECORDS OF IDAHO COUNTY, DATING FROM OCTOBER, 1917 TO  
TITERS THAT NO ASSESSMENTS WERE MADE FOR 1918.

Description	Sec.	Twp.	Rge.	Acreage	Assessed Value	
					Land	Impts.
$\frac{1}{2}$ NW $\frac{1}{4}$ , NW $\frac{1}{4}$ NE $\frac{1}{4}$ .....	13	31N	3E	120	\$ 600.00	\$ 25.00
$\frac{1}{2}$ NW $\frac{1}{4}$ , NW $\frac{1}{4}$ NE $\frac{1}{4}$ .....	13	31N	3E	120	600.00	25.00
W NW $\frac{1}{4}$ , NW $\frac{1}{4}$ SW $\frac{1}{4}$ , Sec. 25,						
E $\frac{1}{2}$ SE $\frac{1}{4}$ NE $\frac{1}{4}$ , NE $\frac{1}{4}$ SW $\frac{1}{4}$ .....	26	29N	1W	320	955.00	.....
ot, SE $\frac{1}{4}$ SW $\frac{1}{4}$ , S $\frac{1}{2}$ SE $\frac{1}{4}$ .....	30	30N	1E	165.60	585.00	.....
E $\frac{1}{2}$ NW $\frac{1}{4}$ .....	32	35N	3E	40	280.00	.....
$\frac{1}{2}$ W $\frac{1}{4}$ , S $\frac{1}{2}$ NW $\frac{1}{4}$ .....	29	28N	2E	160	1305.00	.....
$\frac{1}{2}$ E $\frac{1}{4}$ , NW $\frac{1}{4}$ SE $\frac{1}{4}$ , SE $\frac{1}{4}$ NE $\frac{1}{4}$ .....	25	33N	3E	160	1085.00	.....
E SE $\frac{1}{4}$ , Sec. 7, T. 34N., R. 4E.,						
ad SW $\frac{1}{4}$ SW $\frac{1}{4}$ .....	8	34N	3E	75.04	390.00	.....
W SE $\frac{1}{4}$ , SW $\frac{1}{4}$ SE $\frac{1}{4}$ .....	18	34N	4E	72.80	1070.00	50.00
ot, Sec. 19, Lot 1, Sec. 30, S $\frac{1}{2}$						
W $\frac{1}{4}$ , W $\frac{1}{2}$ SW $\frac{1}{4}$ , Sec. 17, NW $\frac{1}{4}$						
W, Sec. 20, NE $\frac{1}{4}$ SE $\frac{1}{4}$ , Sec. 19,						
ot, Sec. 19, Lot 4, Sec. 30, Lot 2,						
ec 29, E $\frac{1}{2}$ SE $\frac{1}{4}$ , Sec. 18, that part						
ot, Sec. 30, T. 34N., R. 4E., lying						
ein outside SW $\frac{1}{4}$ NE $\frac{1}{4}$ , contain-						
ing 1.8 acres .....					4015.00	125.00
W NW $\frac{1}{4}$ .....	15	29N	3E	40	160.00	30.00
$\frac{1}{2}$ NE $\frac{1}{4}$ .....	7	34N	4E	80	325.00	.....
W NW $\frac{1}{4}$ , W $\frac{1}{2}$ SW $\frac{1}{4}$ , SE $\frac{1}{4}$ SW $\frac{1}{4}$ ,						
ec 4, SE $\frac{1}{4}$ , Sec. 5, NE $\frac{1}{4}$ , Sec. 8,						
E NW $\frac{1}{4}$ , Sec. 8, W $\frac{1}{2}$ NW $\frac{1}{4}$ , SE $\frac{1}{4}$						
W $\frac{1}{4}$ N $\frac{1}{2}$ SW $\frac{1}{4}$ , SE $\frac{1}{4}$ SW $\frac{1}{4}$ .....	9	29N	3E	760	1900.00	.....
W NW $\frac{1}{4}$ , N $\frac{1}{2}$ SW $\frac{1}{2}$ , NW $\frac{1}{4}$ SE $\frac{1}{4}$	4	23N	1E	160	.....	.....
.....	7	34N	4E	.....	699.00	100.00
E ept strip of land 57 rds. wide off						
East Side)						
V $\frac{1}{2}$ SW $\frac{1}{4}$ , Sec. 12, NE $\frac{1}{4}$ SE $\frac{1}{4}$ , S $\frac{1}{2}$						
V $\frac{1}{2}$ SE $\frac{1}{4}$ NE $\frac{1}{4}$ , Sec. 11, NW $\frac{1}{4}$ NW $\frac{1}{4}$	13	31N	3E	170	1775.00	.....
$\frac{1}{2}$ E $\frac{1}{4}$ , Sec. 14, Lot 4, Sec. 15,						
ot, Sec. 22, Lot 2, N $\frac{1}{2}$ NE $\frac{1}{4}$ .....	23	28N	2W	236.12	.....	.....
NE $\frac{1}{4}$ SW $\frac{1}{4}$ , N $\frac{1}{2}$ SE $\frac{1}{4}$ , SW $\frac{1}{4}$ SW $\frac{1}{4}$ .....	27	33N	4E	160	530.00	50.00
NE $\frac{1}{4}$ SW $\frac{1}{4}$ , N $\frac{1}{2}$ SE $\frac{1}{4}$ , SW $\frac{1}{4}$ SE $\frac{1}{4}$ .....	27	33N	4E	160	530.00	50.00
W SW $\frac{1}{4}$ .....	32	35N	3E	40	240.00	.....
$\frac{1}{2}$ E $\frac{1}{4}$ , Sec. 2, W $\frac{1}{2}$ SW $\frac{1}{4}$ NE $\frac{1}{4}$ .....	11	32N	3E	100	570.00	8000.00
E NE $\frac{1}{4}$ , E $\frac{1}{2}$ SE $\frac{1}{4}$ , Sec. 27, NW $\frac{1}{4}$						
W $\frac{1}{4}$ .....	26	22N	1E	200	740.00	.....



## DEEDS—IDAHO COUNTY

Pg.	Date	Grantor and Grantee	Consideration
105	6- 5-18	James M. Baker to Clay Davis.....	\$ 20
106	6-13-18	Mrs. Pauline Addey to Miss Alberta P. Hiltzley.....	40
107	6-29-18	L. M. Thompson to Oscar Wilkins.....	4
108	6-29-18	Victoria Snyller to Albert Schnider (\$25600 and Mort. \$2700) .....	28
112	6-25-18	W. A. Grimswald to Herman Yates and wife and Earl Case	20
118	7- 6-18	Adolph Hendricks to Ed E. Squire.....	20
120	6- 4-18	Eugene Andrews, et ux, to Snyney M. Brown.....	66
128	6-28-18	Oscar Wilkin to Fred Hunt.....	25
129	7- 8-18	Barney Mathewson to Picket Chamberlin (\$1600 and \$800 Mort.) .....	24
130	11-26-17	John Peter Juetges to John J. Juetges.....	90
135	6-29-18	H. M. Kastler to Wm. Straugh, et al.....	16
137	6-28-18	Sadie Turner to Andrew I. Dody.....	6
138	7-16-18	Clifford Powell to Leander F. Kelly.....	12
145	5-23-18	Philip N. Huffman to Lloyd A. Wisem (\$32960 and Mort. \$1200) .....	449
156	7-24-18	Mary A. Cook and husband to Fred H. Richman.....	50
158	11- 1-17	(Sub. to sale agreement) Butterfield Co. to Robt. C. Woodruff.....	95
160	7-30-18	Pauline Adsley to Mrs. Alberta P. Heltsley.....	40
175	11-19-17	C. W. Doty, et ux, to Norman G. Johnson (\$6500 and \$1200 Mort.) .....	77
178	7- ?-18	Edward Blake to August Uhlenkett (\$5500 and \$1700 Mort.)	72
185	8-15-18	John McCracken, et ux, to Mary Elvyra Brown (\$4500 and Mort. \$1400) .....	59
188	7-20-18	Fred Hunt to Wm. M. Huff.....	52
190	8-17-18	Oscar H. Evans, et ux, to Geo. W. Boley.....	58
202	6-13-18	Charles Albin to Chester E. Holt.....	28
207	8-28-18	John L. Higgins, et ux, A. J. Morris.....	48
209	9- 6-18	Herbert A. Hoover, et ux, to Cyrus L. Graham (\$8796.90 and Mort. \$5000) .....	137
210	8-15-18	Mary A. Fauley to Chas. A. Rice.....	10

## DEEDS—IDAHO COUNTY

Description	Sec.	Twp.	Rge.	Acreage	Assessed Value	
					Land	Impts.
NE ¼, W ½ SE ¼, SE ¼ SE ¼...	21	26N	1E	160	\$ 1232.00	\$ .....
E ¼ Sec. 32, W ½ SW ¼, SE ¼						
NW ¼ NW ¼ Sec. 33, SW ¼	32	24N	1E	320	1198.00	.....
Sec. 33, N ½ NE ¼	10	31N	3E	120	3380.00	.....
N ¼ Sec. 9, SW ¼ NW ¼						
Sec. 15, NE ¼ SE ¼	16	31N	1E	200	6960.00	500.00
E ¼, E ½ SW ¼ Sec. 7, NW ¼						
NE ¼, E ½ NW ¼	18	32N	4E	160	680.00	150.00
SE ¼ SW ¼ Sec. 29, NE ¼,	32	33N	5E	160	1160.00	200.00
NW ¼, S ½ NW ¼, N ½ SW ¼,						
SE ¼	32	31N	1W	640	3200.00	.....
E ¼, NW ¼ SE ¼, S ½ SE ¼	11	31N	3E	160	915.00	50.00
and 2, SE ¼ NE ¼, Sec. 6, T.						
R 2 W., SE ¼	31	29N	2W	.....	654.00	.....
, 17, 18, 32, Sec. 11, Lots 25,						
27 Sec. 12, and Lot 1	14	32N	1W	160	3870.00	200.00
NE ¼	13	31N	4E	40	700.00	100.00
E ¼	25	33N	3E	80	240.00	.....
	23	29N	2W	160	929.00	.....
SW ¼, S ½ SE ¼, Sec. 21, N ½						
N ½ NW ¼	28	32N	2E	240	10880.00	.....
SE ¼, SW ¼ SE ¼, SE ¼ SW ¼	19	31N	5E	160	1724.00	250.00
SE ¼, SW ¼ SE ¼, SE ¼ SW ¼,						
SE ¼, 17, S ½ SW ¼, SW ¼						
Sec. 16, NW ¼ NW ¼	21	33N	1E	480	2800.00	.....
E ¼, Sec. 32, W ½ SW ¼, SE ¼						
Sec. 33, SW ¼ SW ¼, Sec. 28,						
NW ¼, Sec. 33, N ½ NE ¼	32	24N	1E	320	1788.00	.....
	26	33N	1E	160	1960.00	350.00
SW ¼, Sec. 33, T. 32 N., R. 1						
Lts 2, 3, 4, SW ¼ NW ¼, NW ¼	4	31N	1W	242.66	1911.00	200.00
6, SW ¼ NE ¼, NW ¼ SE ¼	1	33N	4E	171.38	940.00	150.00
W ¼	9	31N	3E	80	2100.00	200.00
S ¼, Sec. 8, NE ¼, SE ¼ NW ¼	17	28N	1E	160	2147.00	.....
SE ¼, W ½ NE ¼ NE ¼ NW ¼,						
E ½ SW ¼	30	24N	1E	110	1200.00	.....
W ¼, SW ¼ NW ¼, Sec. 8,						
NE ¼	7	32N	3E	160	3280.00	150.00
	22	31N	3E	160	6320.00	400.00
2, Sec. 6, SE ¼ NE ¼	6	26N	2E	160	1152.00	.....

## DEEDS—IDAHO COUNTY

Pg.	Date	Grantor and Grantee	Consl
211	9- 5-18	Ole Juvet, et ux, to Jas. L. McHugh (\$19200 and \$5000 Mort.) .....	\$24
214	9- 3-18	P. O. Bowle to Caladya Shaw and Ada Shaw.....	
215	9- 6-18	Peter Licker to Asa Shaw .....	
217	9-12-18	Julius H. Von Borgen to Maurice J. McHugh.....	1
219	8-23-18	Rufus S. Case, et ux, to Albert Fray.....	
224	9- 7-18	Arthur E. Berkenstein to Herman Yates.....	
228	9-18-18	Frank McGraur .....	
229	5-20-18	Louie J. Swank, et ux, to Jessie I. Hollingshead (\$12640 and Mort. \$6000) .....	18
237	9-21-18	Earl Whitstein to Geo. Traeh .....	
238	12- 8-17	Jessie S. Washmund to Carl C. Zehner.....	6
239	9-23-18	May Rothlisberger to Fred W. Rothlisberger.....	10
240	9-23-18	Mary Rothlisberger to Otto Rothlisberger.....	11
241	9-20-18	Walter H. Lumon to Herbert W. Snead.....	4
242	9-21-18	Earl Whitstien to John A. Bentley.....	5
244	4-12-18	Francis R. Montgomery to Austin Gorsuch.....	0
248	9-20-18	Jas. H. Barrett to Sam M. Jones (\$3500 and Mort. \$1500).....	0
253	9-25-18	Richard H. Tipton to Ed. V. Robin.....	0
254	9-25-18	Marion W. Tipton to Ed. V. Robin.....	0
258	8- 5-18	Nancy Holmes Parsons to Dana Rice.....	0
269	5-29-18	Oliver N. Blank to O. J. Herbey.....	00
280	5-29-18	Ernest J. to Milo E. Wood.....	00
284	9-28-18	Matthew W. Smith to Ray R. Kidder (\$1600 and \$1000 Mtge.) .....	00
296	10- 1-18	Albert C. Riut, et al, to Ray C. Schmadeker.....	00
301	10-10-18	Geo. E. Boodey to Wm. G. Neil.....	00
304	10-15-18	Mike Hoffman to Rev. J .J. M. Baeslocker.....	2 45
305	7-20-18	W. B. Houston to Jas. B. Dorden.....	00
307	9-19-18	Frank Chan to N. A. Caster.....	00
313	10-19-18	M. A. Buchanan to Clark J. Mathews.....	00
315	10-18-18	Jas. Wagner to Otto Schlicke.....	00



## DEEDS—IDAHO COUNTY

Description	Sec.	Twp.	Rge.	Acreage	Assessed Value	
					Land	Impts.
SE ¼, SE ¼ SE ¼, NE ¼ SW ¼	36	31N	1E	160	\$ 5715.00	\$ .....
NE ¼ NW ¼	15	33N	3E	20	305.00	.....
NE ¼, E ½ SE ¼	12	33N	2E	120	1000.00	.....
W ¼, W ½ NE ¼	18	30N	2E	160	4834.00	.....
2 NW ¼ SE ¼, SW ¼ NE ¼	5	31N	3E	121.13	485.00	.....
SE ¼	18	32N	4E	40	(Not ass'd in 1918. SE ¼ SE ¼ ass'd for \$240.)	.....
E ¼	29	30N	3E	80	.....	.....
4, Sec. 19, T. 30 N., R. 3 E., E ¼, ex. 2 acres	24	30N	2E	177.93	3900.00	.....
SW ¼	10	29N	2E	40	240.00	.....
SE ¼, Lots 6, 7, a portion of Sec. 7, a portion of Lot 2, Sec. e land desc. not definite	.....	31N	3E	.....	752.00	200.00
Sec. 9, NE ¼ NW ¼	16	31N	2E	200	4020.00	.....
NW ¼, S ½ NE ¼, Sec. 18, SW ¼, and a frac. tract 28x23	17	30N	3E	.....	5080.00	.....
W ¼, NW ¼ NW ¼, Sec. 35, SW ¼, Sec. 26, T. 30 N., R. 3 ½ SE ¼, Sec. 34, SW ¼, Sec. T. 30 N., R. 3 W., Lots 3, 4, Sec. T. 29 N., R. 3 W., SW ¼ NE ¼, S, S ½ NW ¼, SW ¼ NE ¼	34	30N	3W	641.84	?	.....
SW ¼	10	29N	2E	40	240.00	.....
E ¼, NE ¼ SE ¼	17	33N	3E	120	600.00	.....
E ¼, NW ¼ SE ¼, NE ¼ SW ¼, Eacs.	29	29N	1E	160	1960.00	.....
NW ¼, N ½ SW ¼, NW ¼ S ½ SW ¼, Sec. 6, T. 26 N., R. E ½ SE ¼, Sec.	1	26N	1E	320	1705.00	.....
and 4, SE ¼ NW ¼, SW ¼ Sec. 6	.....	26N	2E	160.18	1355.00	.....
SW ¼ SE ¼	34	32N	4E	20	(Ass'd of W ½ not shown, E ½ ass'd \$110. No Impts.)	.....
W ¼	1	34N	3E	80	1140.00	.....
NE ¼, NW ¼ SE ¼	33	35N	3E	80	1050.00	50.00
SE ¼	20	29N	1E	80	1125.00	.....
W ¼	31	31N	3E	80	2927.00	.....
NE ¼, N ½ NW ¼, SW ¼	21	25N	1E	160	875.00	.....
10, 11, 12, 21, 22, 23, 24, Sec. 33 N., R. 2 E., Lots 5, 6, 7,	6	32N	2E	243.45	8062.00	350.00
NE ¼ NE ¼, Sec. 21, NW ¼	21	31N	4E	160	885.00	100.00
NE ¼ NE ¼, Sec. 21, NW ¼	22	30N	3E	60	2030.00	.....
13 and 14	14	32N	2E	40	960.00	200.00
SW ¼	26	27N	1E	40	.....	.....



## DEEDS—IDAHO COUNTY

Pg.	Date	Grantor and Grantee	Cons.
317	9- 6-18	Wm. V. Hausley to Thos. F. Smith (\$2000 and \$1200 Mtge.) \$	1
324	10- 2-18	Walter L. & Ada Brown to Frank J. Rivers.....	1
325	9-18-18	Ester M. Emuich and husband to W. A. Jones.....	1
326	9-18-18	Esther F. Emuich to W. A. Jones.....	
327	9-18-18	Benj. Franklin Taylor, et ux, to W. A. Jones.....	
330	10-19-18	Harry B. Vincent to R. H. Rice and Ellis Horner.....	
331	7-24-18	Fred H. Richman to E. Ulson (Subj. agree. of sale).....	
341	10-24-18	Henry Bock to B. J. Zehner .....	1
354	10-31-18	Robert E. Wright to Frank G. Hatke.....	
355	3- 6-18	Minerva J. Cain to J. L. Stewart.....	
357	10-30-18	Ferris Roberts to C. S. Houm.....	
366	10-28-18	Geo. L. Hanson, et ux, to Wm. G. Hanson.....	1
367		Geo. Wood, et ux, to Oscar W. Rhoades.....	1
368		A. J. Woods, et ux, to Oscar W. Rhoades.....	1
369		Markus Lies to Wm. Lies .....	1
382		J. A. Caveney, et ux, to Jas. S. Adair.....	1
398		O. R. Monroe, et ux, to Adolph L. Brown.....	1
399		J. E. Callau, et ux, to A. R. Monroe.....	1
402		Carl Young, et ux, to Levi S. Boyer.....	1
404		John G. Grigg et ux, to John R. Grigg.....	1
406		Michael Kouni, et ux, to Jas. A. Farre.....	1
420		Wm. Carey York, et ux, to John E. Mone.....	1
423		F. D. Thomas, et ux, to Edgar Snowman (\$5000 and \$1500 Mort.) .....	1
427		F. H. Nickolson, et ux, to Emery Nickolson.....	1
429		Archie McMillan to Carrie Brown .....	1
431		J. M. Urlson to P. P. Puyear (\$10 plus Mort. \$4500 plus Mort. \$3300) .....	1
436		Homer Jordan to John P. Brocke.....	1
453		Wilford Seusney to J. I. Cox.....	1
455		Marcus E. Gage to Fred A. Huckley.....	1
456		John R. Irwin to Fred A. Huckley.....	1
459		A. B. Cromer, et ux, to Walter D. Couter (\$4500 plus Mort. \$3500) .....	1

## DEEDS—IDAHO COUNTY

Description	Sec.	Twp.	Rge.	Acreage	Assessed Value	
					Land	Impts.
SW $\frac{1}{4}$ , Sec. 2, N $\frac{1}{2}$ NW $\frac{1}{4}$ .....	15	32N	5E	160	\$ 1170.00	\$ 50.00
SW $\frac{1}{4}$ , Sec. 2, N $\frac{1}{2}$ NW $\frac{1}{4}$ .....	11	32N	1E	160	4850.00	700.00
SW $\frac{1}{4}$ , Sec. 2, NE $\frac{1}{4}$ NW $\frac{1}{4}$ .....	11	30N	3W	325.48	1685.00	.....
NW $\frac{1}{4}$ .....	35	31N	3W	80	280.00	.....
SW $\frac{1}{4}$ , E $\frac{1}{2}$ SW $\frac{1}{4}$ , Sec. 13, Lot						
W NE $\frac{1}{4}$ , Sec. 2, T. 30 N., R. 3						
SW $\frac{1}{4}$ SE $\frac{1}{4}$ , SE $\frac{1}{4}$ SW $\frac{1}{4}$ .....	35	31N	3W	285.29	1306.00	.....
SW $\frac{1}{4}$ .....	17	27N	2E	40	80.00	.....
SW $\frac{1}{4}$ , SW $\frac{1}{4}$ SE $\frac{1}{4}$ , SE $\frac{1}{4}$ SW $\frac{1}{4}$ .....	19	31N	5E	160	1724.00	250.00
Sec. 15, N $\frac{1}{2}$ NE $\frac{1}{4}$ , less tract						
at	22	30N	2E	.....	6395.00	.....
SW $\frac{1}{4}$ , Sec. 29, E $\frac{1}{2}$ SE $\frac{1}{4}$ , Sec.						
E NE $\frac{1}{4}$ , Sec. 31, NW $\frac{1}{4}$ NW $\frac{1}{4}$ .....	32	31N	1W	280	1560.00	.....
W $\frac{1}{4}$ , NE $\frac{1}{4}$ SW $\frac{1}{4}$ , SW $\frac{1}{4}$ .....	24	30N	1E	160	3325.00	.....
SW $\frac{1}{4}$ , Sec. 15, W $\frac{1}{2}$ NW $\frac{1}{4}$ Sec.						
SE $\frac{1}{4}$ NE $\frac{1}{4}$ , NE $\frac{1}{4}$ SE $\frac{1}{4}$ , Sec. 21,						
SW $\frac{1}{4}$ , SE $\frac{1}{4}$ NW $\frac{1}{4}$ .....	22	25N	1E	320	1650.00	.....
SW $\frac{1}{4}$ , NW $\frac{1}{4}$ SE $\frac{1}{4}$ .....	35	31N	3E	120	1560.00	500.00
NW $\frac{1}{4}$ , SW $\frac{1}{4}$ NW $\frac{1}{4}$ (also SE $\frac{1}{4}$						
Sec. 8).....	17	23N	1E	160	800.00	.....
W $\frac{1}{4}$ .....	17	23N	1E	40	200.00	.....
6, 7, 8, 9, 10, 11, 12, Sec.						
T. 3 N., R. 1 E., Lots 1, 2, Sec...	36	33N	1W	.....	6678.00	.....
E $\frac{1}{4}$ .....	33	33N	3E	40	290.00	.....
W $\frac{1}{4}$ .....	28	30N	3E	40	400.00	.....
W $\frac{1}{4}$ .....	28	30N	3E	40	400.00	.....
SE $\frac{1}{4}$ , SE $\frac{1}{4}$ SE $\frac{1}{4}$ , NE $\frac{1}{4}$ SE $\frac{1}{4}$ ,						
2 NE $\frac{1}{4}$ NE $\frac{1}{4}$ .....	28	33N	4E	200	3065.00	.....
N $\frac{1}{4}$ , NE $\frac{1}{4}$ NE $\frac{1}{4}$ , Sec. 13, T.						
R. 3 E., Lot 1, Sec.....	18	31N	4E	157	.....	.....
SW $\frac{1}{4}$ , Sec. 15, SE $\frac{1}{4}$ SE $\frac{1}{4}$ , Sec.						
N $\frac{1}{4}$ NE $\frac{1}{4}$ .....	22	33N	3E	160	800.00	.....
E $\frac{1}{4}$ , N $\frac{1}{2}$ NE $\frac{1}{4}$ SE $\frac{1}{4}$ , Sec.....	14	31N	4E	60	1657.00	.....
SW $\frac{1}{4}$ , SW $\frac{1}{4}$ NW $\frac{1}{4}$ , Sec. 28,						
E $\frac{1}{4}$ , NE $\frac{1}{4}$ SE $\frac{1}{4}$ .....	29	34N	4E	160	1720.00	.....
NW $\frac{1}{4}$ , Sec. 17, NE $\frac{1}{4}$ NE $\frac{1}{4}$ ,						
.....	32N	4E	80	160.00	.....	.....
SW $\frac{1}{4}$ , Sec. 21, W $\frac{1}{2}$ NW $\frac{1}{4}$ ,						
NW $\frac{1}{4}$ , SW $\frac{1}{4}$ NE $\frac{1}{4}$ , NW $\frac{1}{4}$ .....	27	31N	4E	240	2132.00	.....
W $\frac{1}{2}$ , W $\frac{1}{2}$ NE $\frac{1}{4}$ , SE $\frac{1}{4}$ NE $\frac{1}{4}$ .....	17	31N	1W	160	920.00	.....
2, Sec. 30, Lot 1, E $\frac{1}{2}$ NW $\frac{1}{4}$ .....	29	33N	4E	159.98	1160.00	.....
W $\frac{1}{4}$ .....	21	24N	1E	40	200.00	.....
E $\frac{1}{4}$ , Sec. 17, NE $\frac{1}{4}$ NE $\frac{1}{4}$ ,						
2 N $\frac{1}{2}$ NW $\frac{1}{4}$ .....	21	24N	1E	160	1219.00	.....
Sec. 26, NE $\frac{1}{4}$ NE $\frac{1}{4}$ .....	27	33N	3E	200	3630.00	.....

## DEEDS—IDAHO COUNTY

Pg.	Date	Grantor and Grantee	Con
463	10-12-18	M. S. Ceaser, et ux, to Homer Rowton.....	\$
466		Ulin to State Bk. of Kamiah.....	
		Claude J. Hendricks to Wm. F. Parks (\$2000 and Mtge. \$500) .....	
472	9-24-18	Dora Rima to Rufus Rima .....	
474	10- 4-18	Wm. M. Michie, et ux, to Oscar Chase (\$16000.00 plus Mort. \$5000) .....	
480	1- 7-18	Theodore D. Swartz to Seth D. Jones.....	
482		D. W. Arrison to Ralph R. Dufur (\$4800 plus \$6400 Mort.) .....	
492	4-17-18	Fred J. Ballersten to Bert C. Decker.....	
499	12-29-18	Geo. W. Stephens to John W. Schmadeka (\$36,242.50 and Mtge. \$23,685) .....	
503	9- 3-17	Clarence O. Vincent, et ux, to Bastian A. Middlekoup.....	
507	12-12-18	B. A. Middlekoop, et ux, to Geo. Stephens (\$22800 and \$11600 Mtge.) .....	
508	12-16-18	Geo. C. Kilmar to Burt Baker.....	
514	7- 7-17	Geo. Henry Moore to Geo. Lauch.....	
515	9-10-17	Mary Hocker to Elizabeth Lauch.....	
520	12-30-18	P. E. Sherwin to B. F. Zehner .....	
521	11-23-18	E. A. Phillips to O. H. Nissen .....	
526	1-26-18	August Von Bargaen to Herman H. Heermann.....	
532	12- 5-18	Harry G. Lansing to Leroy Swinehart (\$1700 and \$1000 Mtge.) .....	
535	12-14-18	James Chamberlain to D. F. Vanpool .....	
538	1- 7-19	Chas. H. Everest to C. B. Knorr (\$16000 and Mtge. \$3500) .....	
543	12-16-18	W. A. Swidensky to Homer D. Snyder (\$2800 and Mtge. \$1200) .....	
547	5-10-18	Thos. Kearney to Chas. J. Hall .....	
550	8-17-16	Frank J. Howard to Ralph Russell.....	

## DEEDS—IDAHO COUNTY

Description	Sec.	Twp.	Rge.	Acreage	Assessed Value	
					Land	Impts.
S $\frac{1}{4}$ , Sec. 10, NW $\frac{1}{4}$ NE $\frac{1}{4}$ , Sec. 10, SW $\frac{1}{4}$ SE $\frac{1}{4}$	11	29N	1W	320	\$ 1126.00	.....
NW $\frac{1}{4}$ , W $\frac{1}{2}$ SW $\frac{1}{4}$	23	22N	1E	160	800.00	.....
E $\frac{1}{4}$	5	33N	4E	40	305.00	.....
NE $\frac{1}{4}$ , SW $\frac{1}{4}$ NE $\frac{1}{4}$ , NW $\frac{1}{4}$ SE $\frac{1}{4}$ , SE $\frac{1}{4}$	14	30N	2E	160	6380.00	.....
SE $\frac{1}{4}$	36	29N	1E	160	2098.00	.....
SE $\frac{1}{4}$	33	31N	2E	160	3730.00	.....
NW $\frac{1}{4}$ , Sec. 25, and Lots 3- 4- 7, E $\frac{1}{4}$ , SW $\frac{1}{4}$ SE $\frac{1}{4}$ , SE $\frac{1}{4}$ SW $\frac{1}{4}$	26	33N	4E	318.08	3050.00	.....
2, 3, 4, SW $\frac{1}{4}$ , Sec. 17, Lot 1, W $\frac{1}{4}$	18	31N	3E	.....	5352.00	.....
SE $\frac{1}{4}$ , SE $\frac{1}{4}$ SE $\frac{1}{4}$ , Sec. 7, W $\frac{1}{2}$ Sec. 8, NW $\frac{1}{4}$ NW $\frac{1}{4}$	17	30N	3E	200	8400.00	.....
SE $\frac{1}{4}$ , Sec. 7, W $\frac{1}{2}$ SW $\frac{1}{4}$ , Sec. 8, NW $\frac{1}{4}$	17	30N	3E	240	8400.00	.....
SE $\frac{1}{4}$ , SE $\frac{1}{2}$ NE $\frac{1}{4}$ , NE $\frac{1}{4}$ NW $\frac{1}{4}$	14	32N	4E	160	1530.00	.....
SE $\frac{1}{4}$	13	33N	2E	80	620.00	.....
SE $\frac{1}{4}$	24	33N	2E	80	520.00	.....
NW $\frac{1}{4}$	8	29N	2E	40	240.00	.....
2, 3, SW $\frac{1}{4}$ NE $\frac{1}{4}$	2	29N	2W	.....	800.00	.....
NE $\frac{1}{4}$	16	31N	2E	40	1267.00	.....
NW $\frac{1}{4}$	17	31N	5E	80	725.00	.....
SW $\frac{1}{4}$ SW $\frac{1}{4}$ , N $\frac{1}{2}$ SW $\frac{1}{4}$ , NW $\frac{1}{4}$	11	29N	2W	320	859.00	.....
.....	9	30N	2E	160	5615.00	.....
2, 5, Sec. 9, Lot 2, SW $\frac{1}{4}$ NW $\frac{1}{4}$	10	33N	4E	.....	1400.00	.....
W $\frac{1}{4}$ , NW $\frac{1}{4}$ SW $\frac{1}{4}$ , Lots 1, 2, N $\frac{1}{4}$	27	26N	1W	.....	1720.00	.....
SE $\frac{1}{4}$ , E $\frac{1}{2}$ SW $\frac{1}{4}$	7	27N	2E	160	800.00	.....



## BANKS—KOOTENAI COUNTY.

Des. of Prop.	Lot Sec.	Blk. Tp. Rg.	Book Val Land	Book Val. Impts.	Ass'd Val. Land	A.
(FIRST EXCHANGE NATIONAL OF COEUR D'ALENE)						
E 35' Lot 6.....	6	P				
(C' DA&K.) .....			\$34360.61	\$4800.00		\$
(C' DA&K.) .....	5	11	3256.99	900.00		
(C' DA&K.) .....	11	16	1150.00	700.00		
(O'Briens Add.) .....	3	44	242.00	65.00		
118 Lots in Kaesmeyer Add. & Grotto Park; 35' of Lot 6, Block H of Kings Add. ....			9128.46	3523.00	5000.00	
Total .....			48138.06	Total	14988.00	
(FIRST BANK OF HARRISON)						
(Tn. of Harri.) .....	3	& 4 3	5000.00		800.00	
NW 1/4 .....	11	49N 1W	800.00		800.00	
				Impts.	700.00	
Total .....			\$ 5800.00		2300.00	T
(VALLEY STATE BANK OF POST FALLS.)						
Banking House and Lot.....			3000.00		740.00	
Comptons Add., all.....	16)					
S 1/2 Tract 56 B1.....	25)					
Tr. 49&50 B1.....	26)					
Post Falls Ir. Trs.....	)					
Tr. 81, 96, 97 .....	)					
112, 113, Plat 9, .....	)					
East Greenacres .....	)		1862.00		1635.00	
Total .....			\$ 4862.00		\$ 2375.00	
(BANK OF SPIRIT LAKE)						
Tn. of Spirit Lake, Lots 11 & 12, Blk. 8, Lot 4, Blk. 11.....			14900.25		5600.00	
			(Incl. F. & Ex.)	(Inc. F. & F.)		
Total .....			\$14900.25		\$ 5600.00	
(BANK OF WORLEY)						
Tn. of Worley, Lots 14 and 13 in Block 13.....			2685.44		115.00	
					1500.00	
Total .....			\$ 2685.44		\$ 1615.00	

## BANKS—KOOTENAI COUNTY.

Ass'd Val. Land	Cap. Stock	Ass'd Val. Fr. & Fix.	S&U. Profits	Total	Less Pr. Ass'd.	Stock Ass'd.	
	\$100000.00		\$11484.00	\$111484.00	\$56236.00	\$55648.00	
900.00 900.00 900.00 65.00	09 27	\$ 4000.00	.....	.....	.....	.....	
522.00 000.00	09 27	\$ 4000.00	.....	.....	.....	.....	
988.00	60 00	400.00	\$ 15000.00	593.32	15593.32	7400.00	8193.32
600.00 600.00 700.00	60 00	400.00	.....	.....	.....	.....	.....
900.00	60 00	400.00	.....	.....	.....	.....	.....
740.00	50 00	500.00	\$ 10000.00	4155.11	14155.11	6362.00	7793.11
.....	50 00	\$ 500.00	.....	.....	.....	.....	.....
975.00	.....	.....	\$ 25000.00	3728.62	28728.62	14900.25	13828.37
600.00 ( & F.)	.....	.....	15000.00	822.38	15822.38	5032.97	10789.41
115.00 1500.00	34 53	700.00	.....	.....	.....	.....	.....
1815.00	34 53	\$ 700.00	.....	.....	.....	.....	.....

## BANKS—KOOTENAI COUNTY

Des. of Prop	Lot Sec. Tp. Rge.	Blk.	Book Val Impts.	Book Val Land	Ass'd Val. Land	Ass'd Impts.
(AMERICAN TRUST COMPANY OF COEUR D'ALENE)						
Lots 5 & 6, Block C, Town of CD'A., Lot 16, Lakeside Add. to Sunnyside, Tr. 81 Sherman Park; Lots 4, 5, 6, 11, 12, Block 7, Simms Add.; NW SW $\frac{1}{4}$ SW $\frac{1}{4}$ , SE $\frac{1}{4}$ SW $\frac{1}{4}$ SW $\frac{1}{4}$ , W $\frac{1}{2}$ SE $\frac{1}{4}$ SW $\frac{1}{4}$ , Sec. 1, T. 50, R. 5W.; So. 55' of the West $\frac{1}{2}$ of Block 23, Reids Add. ....				\$ 10755.58	\$ 4610.00	
Other property as follows:						
Lots 1, 2, 3, Blk. 4, Woodlawn Park; Lots 1, 2, Blk. G., city of CD'A; S. 55' of E $\frac{1}{2}$ of Blk. 23 of Reids Add.; Lots 7, 8, 9, 10, Blk. 8, Obriens Add.; and Lots 1, 2, 3, Blk. 1, Lot 3, Blk. 3, Lots 1 & 3, Blk. 4, Lots 1, 2, 3, Blk. 6, Lots 1, 2, 3, Blk 7, Lots 1, 2, 3, 7 8, Blk 8, Lots 1, 2, 9, 11, 12, Blk. 9 Lots 1, 2, 3, 4, Blk. 10, Lots 4, 5, 6, Blk. 11, Lots 4, 11, 12, Blk. 12, Lots 7, 8, 11, 12, Blk. 13, Lots 3, 4, 10, 11, 12, Blk. 14, Lots 2, 3, 6, 7, 10, Blk. 15; Lots 3, 4, Blk. 16; Lots 5, 6, 7, 8, 9, Blk. 17; Lots 1, 2, 3, 4, 5, 6, Blk. 18, Lots 1, 2, 3, 6, Blk. 19, Lots 5 to 12, Inc., Blk. 20, Lots 1 to 4, Inc., and 7 to 12 Inc., Blk. 21, Lots 1, 2, 3, 5, 6, Blk .22, Lots 4, 5, 6, Blk. 23, Lots 1, 2, 3, 7, 8, 4, Blk. 24; Lots 1, 2, 3, Blk. 25, Lots 1, 2, 3, Blk. 26 .....				\$ 15048.95	\$ 3560.00	
Total .....				\$ 25804.53	\$ 8170.00	
(RATHDRUM STATE BANK)						
Lots 1 to 7, Inc., 10, Blk. A, Woods Add. to West Wood; Lots 3 & 4, NE $\frac{1}{4}$ SW $\frac{1}{4}$ , SW $\frac{1}{4}$ SW $\frac{1}{4}$ , Sec. 1, T. 52 N., R. 5 W.; a fractional piece des. as Tx. No. 531 in Sec. 6, T. 5 N., R. 4 W.; SE $\frac{1}{4}$ SW $\frac{1}{4}$ , Sec. 31, 52 N., 3 W.; SW $\frac{1}{4}$ , 14, 52 N. 3 W.; Lot 1, and 10' of Lot 2, Blk. B, Woods Add. to West Wood .....				9035.00	4560.00	
				12707.34	4035.00	
Total .....				\$ 21742.34	\$ 8595.00	

## BANKS—KOOTENAI COUNTY

Ass'd Val. Land	Ass'd Val. & Fr.	Ass'd Val. Fr. & Fx.	Cap. Stock	S&U Profits	Total	Less Pr. Ass'd	Stock Ass'd
			\$50000.00	\$ 6281.24	\$56281.24	\$34537.31	\$21743.93
4610.00	328	\$ 4000.00					
3660.00							
8170.00	328	\$ 4000.00					
			\$25000.00	\$12347.80	37347.80	\$25343.42	\$10595.00
4560.00							
4095.00							
5365.00	308	\$ 2000.00					



## BANKS, KOOTENAI COUNTY (Continued.)

Des. of Prop.	Lot Sec.	Blk. Tp.	Rge.	Bo ok Val. Land	Book Val... Impts	Ass'd Val. Land	Ass'd. Val Impta.
(COEUR D'ALENE BANK & TRUST CO.)							
Taylors Add. ....	3&4	15		\$ 700.00		\$ 390.00	
O'Briens Ad. ....	7&8	18		4500.00		1425.00	
" " .....	7&8	44		490.40		325.00	
Russels Ad. ....	1	4					
" " W. 50' .....	2	4		3475.76		850.00	
Tn. & Kinks Ad. N ½ .....	6&7	Y		7659.55		2550.00	
Tn. & Kings Ad. ....	3	19		4410.27		1425.00	
" " " .....							
Tx. No. 868 .....				41415.00		28500.00	(The
Gardendale, .....							
Tr. 19, Blk. 2 .....				219.05		25.00	
1st Ad. to Meyerdale. ....	8&9						
22 to 40, inc. ....							
43 & 45 to .....							
48, inc. ....				5100.00		600.00	
Crotzers Add., .....			)				
N. 50' of S. 100' of Lot 11, .....			)				
Lot 6, S ½ SW ¼, Sec. 15, Lots 1&2 .....			)				
Sec. 22, all 49 N., R. 4 W. ....			)	3851.35		1000.00	
NW ¼ SE ¼ & Iot 6, Sec. 8, T. 50 N., .....			)				
R. 4 W. ....				1870.00		470.00	
Rosedale Ad to Meyerdale A. Tracts .....							
30, 31, 32, part 33, all 34 .....				300.00		230.00	
Lincoln Heights Ad. to Spokane, .....							
Lot 18, Blk. 17 .....				383.62		(none)	
Total .....				74375.00		37790.00	

BANKS, KOOTENAI COUNTY (Continued.)

al.	Ass'd Val.				Less Per	Stock
ix.	Fr. & Fix.	Cap. Stock	S&U. Profits	Total	Ass'd	Ass'd
		\$50000.00	\$ 9390.25	\$40609.75	\$74375.00	None

include furniture and fixtures of bank.)

## KOOTENAI COUNTY—IDAHO.

8 State Loans .....	\$ 9,50
Owner's Val'n. ....	33,04
Owner's Impts. ....	9,12
Total .....	\$42,12
Appraiser's Val'n. ....	\$42,12
Assessed Val'n. ....	6,28
Assessed Impts. ....	1,18
Total .....	\$ 7,40

STATE LOANS  
KOOTENAI COUNTY

Name	Description	Sec	Twp.	Rge.
L. L. Barnhart.....	SW $\frac{1}{4}$ of SW $\frac{1}{4}$ .....	25		
	SE $\frac{1}{4}$ of SE $\frac{1}{4}$ .....	26		
	NE $\frac{1}{4}$ of NE $\frac{1}{4}$ .....	35	48N.	Rg. 4W
John D. Hagge.....	Lots 5-6 NE $\frac{1}{4}$ of SW $\frac{1}{4}$ SE of SW			3W
	& W $\frac{1}{2}$ of NW $\frac{1}{4}$ of the SE $\frac{1}{4}$ .....	6	51N.	" 3W
Pauline Fischbach.....	E $\frac{1}{2}$ SE $\frac{1}{4}$ NW of SE $\frac{1}{4}$ SW OF NE	18	50N.	" 2W
Fred T. Ziegler.....	NW $\frac{1}{4}$ .....	26	53N.	" 4W
Albert H. Hewson.....	NW $\frac{1}{4}$ .....	31	47N.	" 2W
Wm. S. Slayton.....	Lots 3-4 .....	19	48N.	" 3W

STATE LOANS  
KOOTENAI COUNTY

Twp.	Ran	Owner's Valn.	Appraisers Valn.		Amt Loan	Assessed Valn.	
		Impts.	Land	Impts.		Land	Impts.
paying so much of the above described lands as is below 2126 sold to W. W. P. Co. on 3rd Nov. 1917.							
	1200	\$ 1,100.00	O. K.		\$ 1,000.00	\$ 100.00	\$.....
		.....				160.00	75.00
48N. R.		.....				100.00	.....
		.....				.....	.....
51N. "	1000	2,550.00			4,000.00	1,200.00	500.00
50N. "	3700	1,275.00	O. K.		1,700.00	800.00	100.00
53N. "	8000	1,400.00	Renewal O. K.		1,000.00	1,200.00	200.00
47N. "	5000	500.00	5,000.00		1,000.00	2,093.00	25.00
48N. "	5300	2,300.00	O. K.		800.00	600.00	250.00



## KOOTENAI COUNTY—IDAHO

96 Mortgages Book 26.....\$169,634  
 Assessed Valn. .... 119,000

MORTGAGES  
KOOTENAI COUNTY—IDAHO

Book 26 Page	Date	Name.
356	9- 1-17	Magnus & Maggie Ingerlund to O. J. Larson.....
359	10- 9-17	John Josephson to Netherland Am. M. G. Bank.....
362	10-10-17	J. A. Henritta Lawtin to Valley St. Bank.....
363	10- 9-17	A. F. & Edith Caraddick.....
366	9-25-17	Thos. W. & Eliza A. Allen to M. E. Hay.....
372	9-15-17	F. & May P. Doty to S. P. Tabin, 1st Mtgr. add.....
375	10-16-17	Geo. & G. Harvey to Northern Id. Savings & Loan.....
377	10- 3-17	Charlie & Teanie Thomas to I. N. Graham.....
387	10-31-17	Grace & Joe W. Voelmeck to North Idaho Savings & Loan.....
388	11- 1-17	G. E. & Mary B. Hunt to Col. Reve C. Claiments End Ass'n.....
389	11- 1-17	G. E. & Mary B. Hunt to Col. Reve C. Claiments End Ass'n.....
391	11- 1-17	Carl W. & Alta McDowell to J. D. Sullivan.....
392	11- 2-17	C. A. & B. T. Wells to Emil Rodell.....
393	11- 3-17	Al. & Eliz D. Bontton to Charles Corbet.....
395	Nov. 5-17	Stanley W. Yowell to Bank of Fairfield.....
396	10-31-17	G. E. M. Canfield to Nicolas Codd.....
399	10-19-17	Charles N. & Ethel Downie & John W. Blake and Min l.....
		O. H. Featherstone.....
402	11- 5-17	Edw. P. Harris to Jos.....
403	11- 6-17	Teter Grath to Harrison Shingle Co.....
405	11- 6-17	Danin J. Layton to Harrison Shingle Co.....
408	10-15-17	H. A. & Sylvania Culln to Frederick Epplen.....
410	10-25-17	Chas. F. & Wil A. Betonr to Jos. Klinkner.....
447	12- 3-17	R. A. & Margaret McCrea to O. J. Larson.....
413	10-25-17	A. H. & May A. Powell to Security Nat. Bank C.....
416	11- 5-17	Adolph Donast to Wm. Donast.....
417	11-12-17	Frank E. & Iva Perry to Albina Wiegele.....
419	11-12-17	A. D. M. Lennon to Carl McDowell.....
420	10-20-17	J. R. Dean to Frank Schuerling.....
421	11- 2-17	Lester and Mary Shaddock to Northern Ida. Shavings & L.....
423	11-15-17	August Fischbacker to O. Haan.....
424	11-15-17	A. R. Milne & A. G. and L. S. Hooper to Andrew J. & Orgia.....
		Snyder.....
427	11-17-17	Russell & Pugh Lbr. Co. to Lorenzo & Harrett Williams.....
433	11- 5-17	E. J. & Alma E. Chingeur to Henry Hartsmayor.....
434	11- 5-17	Same Parties as 433. to J. E. Hedr.....
435	10-20-17	C. F. & Jessie Arnold to Potlatch State Bank.....
443	11-30-17	Geo. & Ella Stranghen to Northern Ida. Sav. & Loan.....
444	10-24-17	M. R. & Margaret Shaufler to Henritta MacConnell.....
451	12- 1-17	John & Olda M. Klunknecht to Third Nat. Walla Walla.....
446	11-20-17	Wm. F. Adams to Cora B. Roberts.....
453	12-17-	I. T. and Cassir Asbury to Geo. Hull.....
461	12-21-17	A. E. Barkdall to Eliza Robinson.....
464	12-17	P. M. Smithor to A. R. Smith.....
466	12-24-17	F. J. & Ella M. Willard to R. S. Kalblilich.....
471	12-29-17	John & Tracey Nitkey to Jacobs S. Grdes.....

# MORTGAGES KOOTENAI COUNTY—IDAHO

	Mortgage	As'd. Value of Land	Improvement	Total
f NE 13-50- SE Cor. of NE of				
.....	700.	300.	75.	375.
1 NENW N'NE 29-50-5.....	1400.	1190.	200.	1390.
A. S½ SE 350-5W.....	500.	400.	25.	425.
W.....	250.	520.	50.	570.
44-249-250.....	3300.	2000.	1000.	3000.
SE Lot 7-3-7-2W.....	763.90	1350.	300.	1835.
9 of Tract 85S. Add.....	2000.	575.	1000.	1575.
8-5, Lot 8-349-5.....	2200.	860.	50.	910.
rman Park.....	2000.	400.	1500.	1900.
4.....	1000.	800.	100.	900.
4.....	1500.	800.	.....	800.
5 W.....	4000.	2300.	.....	2300.
-1 W.....	500.	200.	.....	200.
½ SE 29 N SW 29-47-5.....	7500.	7200.	300.	7500.
7-5 W.....	3000.	1100.	.....	1100.
1-24 SWSE 3-49-6.....	1500.	725.	.....	725.
SW NWSE 8-49-2 W W½ SE				
-1 W Lots 5-7-8 Blk. 4 Town.....	5600.	1755.	3400.	5155.
lk. 10 Harrison.....	150.	275.	.....	275.
7-2 W.....	150.	150.	.....	150.
1 NW 11-47-2W.....	450.	500.	.....	500.
94-195 Daltor Garden.....	500.	300.	.....	300.
ndale.....	300.	250.	.....	250.
6.....	1000.	20.	150.	170.
0-5 W N½ SWSW.....	600.	400.	.....	400.
.....	1350.	225.	375.	600.
½ NWNE 3-48-2.....	600.	200.	50.	250.
SE SESW 17-9-5.....	225.	800.	25.	825.
-1 W.....	Not Assessed.			
1-3.....	700.	200.	150.	.350
2 SW 24-51-6.....	800.	.900	100.	1000.
SWNE SENV 5-47-2 W.....	2000.	500.	75.	575.
14-47-3 W.....	3500.	1782.	.....	1782.
-3 W.....	1450.	1200.	.....	1200.
-3.....	1250.	1200.	.....	1200.
SE SWSE 28-1-4 W.....	6000.	3320.	300.	3620.
gs Lot 9 Blk26 Lot 6 E 10 5-30	2000	800.	1000.	1800.
SW 25 NESESESE 26-47-4.....	800.	850.	100.	950.
-48-1 W.....	2500	330.	.75	395.
Sec. 2 Lot 10 Sec. 3-47-1 W.....	650.	920.	.....	920.
t 1-29-48-3.....	250.	515.	40.	555.
-48-5 W. NEE 12-48-6.....	1100.	2150.	200.	2350.
ayden Lake.....	1000.	500.	150.	650.
½ SW -15-48- W.....	1600.	1300.	200.	1500.
lk 1 Harrison.....	2900.	275.	1450.	1725.

# MORTGAGES KOOTENAI COUNTY—IDAHO

Book 26

Page	Date	Name.
473	12-22-17	W. R. Jaquesetex to Mrs. S. E. Moore
481		T. J. & Beela M. Deck to Margret Ackson
483		Geo. B. & Anna M. Thompson to Vermant L. & T. Co.
492	11-16-17	M. & M. Clara M. Gaiser to H. A. Howe
586	3-20-18	J. W. & R. W. Arnold to N. Ida Saving & Loan B.
587	3-12-18	G. & Hazel G. Dietrich to R. B. Ford
589	3-19-18	Alfred A. Barnes to B. F. Shermin
589	3-19-18	Alfred A. Barnes to B. F. Shermin
593	2- 8-18	Geo. F. Steores & Wife to Jas S. Gill
595	3-17-18	Martha Morgan to J. M. Perry
596	3-22-18	Newford E Cloyd to Colfax State Bank
597	4- 1-18	W. E. and Laura Harvey to Kittie A. Stimmel
604	4- 4-18	S. G. & R. F. Osborne to Rabb E. & Nellie E. Seward
606	4- 9-18	Helen and J. H. Dornes to McClenstock Trunkay. Co.
607	3-21-18	Charles R. & Happy Bailey to W. A. Hart
611	3-28-18	Clyde E. Louis, Carral C. and Eva McCaw to Union Trust
613	Apr. 1918	Austin A. Moore to Sarah E. Moore
615	4-10-18	Herman Fuller & Wife to Ellen C. Johnston
617	4-30-18	J. C. & C. May Waddell to Nat. Bank Bldg. Co.
618	4-26-18	Robt. & Eliz Roth to Clara McBer.
621	4-18	E. Cogley to H. M. Hudson
623	12-28-19	Theodore J. Miller Jr. to Theodore J. Miller Sr.
624	4-29-18	A. L. & Ethelson B. White to Spokane & East. Trust Co.
626	4-11-18	Geo. L. Taft to A. Schellinger
637	5-11-18	T. H. & Celesta Wisdom to Murphey Farst
639	5-27-18	L. & Cora Clanton to August Schmidts
495	1-18-18	N. J. Nelson to E. J. Mathews
496	1-17-18	Henry P. Meir to P. A. Lawrence
497	1-18-18	Mary E. Johnston to Clara McBer.
500	12- 1-17	Guy & Lola Seatin to North. Pac. Loan & Trust Co.
503	1-26-18	James & E. Lyle to Nor. Ida. Savings & Loan
505	1-28-18	J. W. S. & Francis Killan to Geo. G. Carlish
506	1-21-18	Guy A. Mellick & Myrtle to A. H. Averill Mac. Co.
509	1- 1-18	Coral Clough to Hugh T. McPhee
515	1-30-18	Alfred W. Kimball Silas W. Oxford to New England Loan
518	1-29-18	Walter W. Norman to Margaret Puetland
519	1-28-18	J. H. McElvain to C. J. Anderson
531	2-11-18	Annie E. & H. B. Ballen to Nort. Ida. Savings & Loan
531	1- 2-18	Adolph & Margaret Bauteler to Charles Casketr.
536	2-18-18	Homer G. Quigley & Lura Tress to R. D. Speck
537	2-20-18	Russell Pugh to Geo. N. & Lizzie Osborne
542	2-19-18	Ed. & Nancy Welsh to John Pralinsti
543	2-15-18	Chas. W. & Francis L. Lomorednx to Vermont Loan & Trust
546	2-25-18	F. S. & Tehel M. Colgaham to North. Ida. Savings & Trust
548	2-18-18	Bennet & Mary L. Stevens to Bank of Fairfield
549	2-15-18	Herbert B. & Anna E. Bullen to E. D. Germain
551	2- 7-18	Caroline M. & E. R. Stackwell to Henry Plack
552	2-28-18	John M. & Maude Sullivan to J. D. Bassett
555	2-28-18	Emma & Carl Baeck to Caroline Martin
557	3- 6-18	Henry & Hannah C. Tuft to No. I. S. Loan
558	1- 1-18	Arthur & E. L. Paul to F. Widman
560	3- 8-18	H. F. & Jennie F. House to Oregon Mtgr. Co.



# MORTGAGES KOOTENAI COUNTY—IDAHO

Section.	Mortgage	As'd. Value of Land	Improvement	Total
E SWSW NWNW 26 NENE 27-48-1 W	500.	1912.	.....	1912.
9 Blk 35. P. F.	1000.	500.	.....	500.
N 26-53-3 W.	1773.75	.....	.....	.....
3 Blk 29 Spt. Lake	2000.	400.	1200.	1600.
f W NE of SW 100x229 18-51-3 W	2000.	1250.	.....	1250.
f W Lot 4 18-53-2 W.	1300.	785.	100.	585.
N of NE 19-48-3 W NENE 19-48-3 W.	500.	220.	15.	235.
N of NE 19-48-3 W NENE 19-48-3 W	500.	200.	15.	235.
Co 1-50-5 W of SE ¼	3000.	1650.	.....	1650.
S SWNE SENW-15-49-4 W SE Cor of	.....	.....	.....	.....
of NE	900.	425.	.....	425.
W ½ SW SWNW-10-47-2 W	700.	400.	.....	400.
45 W.	700.	700.	300.	1000.
Seward f E 24-48-4 W	800.	200.	100.	300.
key Co. W ¼ N ½ SW-26-52-4 W.	2075.	2950.	400.	3350.
N 32-52-5 W.	638.19	400.	200.	600.
Union f 4 E ½ SW 31-51-3 W.	2000.	3200.	500.	3700.
S NESE SWNE-25-48-1 W.	1995.50	1058.	.....	1058.
9 Blk. 26 Simms.	400.	.....	.....	.....
Co. o W ½ of 7 in Blk. N Town & K.	10,000	2750.	2500.	5250.
1, 3 Sec. 5-48-4 W	800.	660.	240.	900.
W Lot 5-4-49-3 W	720.	605.	50.	655.
SH 15 N ½ NE-22-47-3 W.	3100.	860.	150.	1010.
27, 8	5000.	1740.	2200.	3940.
VE Lot 2-28-48-4 Lot 1, 28-48-4, Lot 1-21-	.....	.....	.....	.....
1 ½ SW ¼ SWSW-32-52-4 W	1000.	600.	80.	680.
S 29-48-5 W	4500.	5550.	.....	5550.
5 48-5 W	2000.	960.	75.	1035.
4 49-1 W	430.	300.	.....	300.
S 32-51-4 W	600.	3450.	.....	3450.
ust Co. E WSE NESE 36-51-5	800.	600.	100.	700.
N N ½ SE 27-49-4	5000.	1000.	.....	.....
26 7-4 W	250.	700.	200.	900.
90 f NENE of 18-50-5 W	1200.	1600.	150.	1750.
Co. SW 27 NESE 1 & 2-28-49-1 W.	945.	210.	100.	310.
England. S WSW W ½ Lot 5-18-51-5	600.	670.	50.	720.
N Lot 3 & 4 4-4-53-3W	1100.	300.	300.	600.
4 0-52-5	400.	1400.	150.	1550.
6 k. 20 Forest Hts.	200.	130.	.....	130.
of E ½ of SE ¼ 22 W ½ SW ¼ 23-47-5 W	1300.	225.	900.	1125.
N N ½ SW-12-47-5	3000.	1200.	500.	2495.
3 ESW-7-47-2 W Lot 6 NESE-12-47-3 W	4000.	1980.	250.	2230.
SWSWSE 32-54-2 W	5000.	650.	200.	850.
SWNWSW NESW SWSE 31-48-4 W	500.	545.	.....	545.
12 Blk. 27 CDA & Kings	3000	1025.	350.	1375.
¼ 4-47-5 W	1500.	300.	1000.	1300.
acts 4, 15, 16, 17, 18	3000.	4800.	.....	4800.
7 SV NWNW-33-50-2	2000.	450.	700.	1150.
act -Plat 4 Greenacres	1000.	1080.	150.	1230.
2 S 28-52-4 W	500.	500.	150.	650.
7 Blk. 6	1000.	600.	.....	600.
¼ ½ SE 8-51-4 5-51-4	800.	100.	600.	700.
3 -5 W	8500.	5800.	1400.	7200.
	1600.	2400.	50.	2450.



## KOOTENAI COUNTY—IDAHO

213 Federal Bank Loans.....	\$338, 00
Assessed Valn. ....	213, 00
Assessed Impts. ....	38, 00
Total.....	\$251 00

FEDERAL BANK LOANS  
KOOTENAI COUNTY

Name.	Description.	Sec	Trp.
	Tracts 1-2-3-4-11-12-13-14-15-16-17-18-19		
Louis M. Thompson.....	25-26-27-28 & that part Tract 29-10.....	32	51
Anla A. Percival.....	SE $\frac{1}{4}$ NW $\frac{1}{4}$ NE of SW NW.SW SESW.....	4	47
Claudius Whittaker.....	N $\frac{1}{2}$ SW Lots 5-6.....	12	50
Joseph O. Moe.....	Lot 5 All that part of SESw W.W.P. E.....	27	48
John C. Arnold.....	E $\frac{1}{2}$ NE NWNE NENW.....	30	48
Louis G. Wellington.....	SE NW.....	19	48
T. H. Chance.....	W $\frac{1}{2}$ NW.....	26	47
John Pelow.....	NE SW.....	22	48
Wm. A. Youngberg.....	SWSW W $\frac{1}{2}$ SW.....	25	47
	E $\frac{1}{2}$ SE.....	27	47
James R. Franklin.....	NWSE.....	22	48
Clarence D. Brown.....	Lots 2-3.....	21	48
Cora Seat.....	E $\frac{1}{2}$ SW of NE E $\frac{1}{2}$ of SE NE of SE $\frac{1}{4}$ .....	7	48
George Dolan.....	SE SE SENE.....	6	48
	NW SW SW NW.....	5	48
Arthur G. Hooper.....	Lot 1 SENE NE SE.....	5	47
John Barker.....	SE SE Sec. 15 SE NW W $\frac{1}{2}$ NE Sec. ....	26	48
David P. Weir.....	NE.....	34	53
Gustave H. Schuttler.....	Lot 4.....		
	Lot 1-2-4 SENE.....	6	47
Wm. L. Sommers.....	SENE NE SE.....	26	48
	N $\frac{1}{2}$ SW.....	25	48
John L. Anderson.....	Lots 1-2-3.....	30	48
	E $\frac{1}{2}$ NE.....	25	48
Edwin J. Young.....	N $\frac{1}{2}$ SW SWSW N $\frac{1}{2}$ SE Lots 1-2.....	35	53
L. R. Hill.....	NE.....	13	48
Daniel E. Bolich.....	SW.....	12	48
Henry J. Loog.....	E $\frac{1}{2}$ NW.....	9	47
Thos. A. Bonser.....	Tract 292 Hayden Lake in SE $\frac{1}{4}$ .....	22	51
Helen Zones.....	NENW N $\frac{1}{2}$ SW.....	26	52
Fred W. Bubb.....	N $\frac{1}{2}$ SE.....	23	53
Arthur G. Hooper.....	N $\frac{1}{2}$ SW Lots 8-9.....	4	17
Earl S. Prindle.....	S $\frac{1}{2}$ .....	27	
	W $\frac{1}{2}$ W $\frac{1}{2}$ .....	34	
	SESW SWSE E $\frac{1}{2}$ SE.....	28	53
Edward Hollingsworth.....	Lot 2.....	7	18
Mae Garner.....	Lots 1-3 SENE.....	7	
	" 4 SWNW.....	8	18
Louis D. Rowland.....	N $\frac{1}{2}$ NE N $\frac{1}{2}$ SE of NE S $\frac{1}{2}$ SE NW SE SENE.....	34	18
	Part of lot 4 & 3.....	2	32
Louis Ostgulen.....	N $\frac{1}{2}$ SW.....	24	17
	NE SE SENW.....	23	17
Geo. L. Fitzsimmons.....	W $\frac{1}{2}$ SW SESW.....	5	19
T. W. Bracking.....	N ENE Lots 1-4-5.....	34	18
Oscar Foster.....	SESW Lot 8.....	9	17

# FEDERAL BANK LOANS KOOTENAI COUNTY

ge	Owners Valn.		Appraisers Valn.		Amt. Loan	Assesed Valn.	
	Land	Imp'ts.	Land	Imp'ts.		Land	Imp'ts.
					\$6,000.00	\$3,890.00	\$1,000.00
					1,000.00	780.00	150.00
					2,000.00	1,510.00	600.00
					2,400.00	540.00	350.00
					1,500.00	800.00	250.00
					650.00	150.00	100.00
					2,000.00	1,200.00	700.00
					600.00	200.00	100.00
					1,500.00	1,035.00	
					1,200.00	200.00	100.00
					600.00	320.00	75.00
					900.00	850.00	75.00
					2,000.00	1,000.00	150.00
					2,240.00	400.00	
					2,000.00	750.00	175.00
					1,600.00	600.00	50.00
					900.00	500.00	100.00
					3,400.00	2,000.00	300.00
					1,000.00	650.00	75.00
					5,200.00	1,405.00	200.00
					2,200.00	1,300.00	250.00
					1,500.00	1,000.00	200.00
					400.00	650.00	50.00
					600.00	500.00	100.00
					7,000.00	2,750.00	400.00
					600.00	500.00	
					950.00	700.00	
					7,500.00	2,720.00	100.00
					500.00	300.00	75.00
					1,500.00	1,430.00	500.00
					4,975.00	2,250.00	300.00
					1,000.00	745.00	250.00
					1,000.00	1,330.00	500.00
					1,500.00	580.00	200.00
					1,000.00	800.00	75.00

# FEDERAL BANK LOANS KOOTENAI COUNTY

Name.	Description.	Sec.
Alonzo J. Gould	W $\frac{1}{2}$ SE E $\frac{1}{2}$ SE	3
Alfred Pearce	W $\frac{1}{2}$ NE	22
John L. Watson	SE NE NESE	7
	SW NW NW SW	8
Levereh Lyon	W $\frac{1}{2}$ NW W $\frac{1}{2}$ SW	9
John Peters	Lots 3-4 N $\frac{1}{2}$ of NE	7
	Lot 1	8
Claude Sanders	W $\frac{1}{2}$ NE	20
Nelson Mellick	N $\frac{1}{2}$ of NE NE $\frac{1}{4}$ NW $\frac{1}{4}$ Lot 1	18
Peter E. Anderson	NW $\frac{1}{4}$	34
Chas. S. Green	NW $\frac{1}{4}$	24
Chas. F. Waggoner	SE NE E $\frac{1}{2}$ SE	8
	NE NE	17
De Forest Blossom	S $\frac{1}{2}$ NW Lots 3-4	21
John T. Frazier	NW NE N $\frac{1}{2}$ NE SW of NW	17
Earl Stanley Prindle	S $\frac{1}{2}$	27
	W $\frac{1}{2}$ of W $\frac{1}{2}$	34
	E $\frac{1}{2}$ of SE SW SE SE SW SW SW	28
James Fealy	S $\frac{1}{2}$	17
James W. Buchanan	Tracts 53-54-55-56-57 Avondale	13
Alvin Chas. Tosspon	E $\frac{1}{2}$ SW Lots 3-4	19
John D. Ford	N $\frac{1}{2}$ SE	19
Edwin E. Kyle	E $\frac{1}{2}$ NE E $\frac{1}{2}$ of W $\frac{1}{2}$ of NE $\frac{1}{4}$	13
Anna L. Shepherd	SW $\frac{1}{4}$	19
W. M. Stanfield	E $\frac{1}{2}$ of E $\frac{1}{2}$	17
Abner W. Law	SW $\frac{1}{4}$	22
Henry O. Brehmer	Tract 61 Plat 7 Greenacres	
	S $\frac{1}{2}$ of SW of SE of NE	29
Paul Sage	SW $\frac{1}{4}$	29
Osmund Knudson	Lot 1 5 SENE NESE	1
	Lots 5-6 NW SE	1
J. A. Morton	E $\frac{1}{2}$ NW Lots 1-2	18
M. J. Ward	N $\frac{1}{2}$ of NW of NW	29
Sidney M. Dennis	Lots 1-2-3-4 SWNW	2
Albert Esgate	NE $\frac{1}{4}$	28
	S $\frac{1}{2}$ of SE	21
Rose Cron Jones	SE $\frac{1}{4}$	14
Anna M. Schaefer	SE $\frac{1}{4}$	11
Mary D. Stow	E $\frac{1}{2}$ NW exception	18
Frank F. Hastings	S $\frac{1}{2}$ SW	9
George E. Corsen	N $\frac{1}{2}$ Tract 68 Avondale Dist.	
Mads Nielson	SE NW	27
Effie B. Hickel	Part of Tract 95 all 96 Plat 7 Greenacres	29
Lizzie M. Williams	Part of NENW	18
Henry Metz	Lot 10	4
	W $\frac{1}{2}$ of NW	9
	SE $\frac{1}{4}$ NE $\frac{1}{4}$	8
Edward Burr	SWSE SESW	3
	NENW	10
Wilda M. Doty	SE of NW	25
Lorin D. Fosket	Lots 4-5 NWSE NE $\frac{1}{4}$	12
Clarence D. Kelly	SW $\frac{1}{4}$	8
	W $\frac{1}{2}$ NW	17



FEDERAL BANK LOANS  
KOOTENAI COUNTY

Page	Owners Valn.		Appraisers Valn.		Amt. Loan	Assesed Valn.	
	Land	Imp'ts.	Land	Imp'ts.		Land	Imp'ts.
					\$1,000.00	\$1,020.00	\$ 100.00
					1,000.00	800.00	75.00
					2,000.00	915.00	50.00
					1,500.00	1,496.00	700.00
					6,000.00	3,360.00	300.00
					1,900.00	2,000.00	300.00
					1,000.00	1,015.00	
					1,000.00	1,500.00	200.00
					3,000.00	3,575.00	250.00
					1,200.00	1,125.00	450.00
					1,000.00	970.00	100.00
					1,500.00	1,295.00	200.00
					7,500.00	2,720.00	100.00
					8,000.00	8,000.00	1,500.00
					2,500.00	2,500.00	300.00
					2,000.00	800.00	
					1,00.00	500.00	200.00
					500.00	1,175.00	700.00
					3,000.00	1,140.00	400.00
					1,500.00	760.00	200.00
					500.00	1,250.00	150.00
					900.00	250.00	
					1,000.00	975.00	300.00
					800.00	860.00	150.00
20					2,000.00	1,100.00	50.00
					600.00	150.00	100.00
					1,500.00	700.00	200.00
					4,000.00	3,075.00	775.00
					2,000.00	1,200.00	300.00
					1,500.00	800.00	
					500.00	895.00	350.00
					900.00	650.00	125.00
					325.00	250.00	
					300.00	730.00	200.00
					750.00	415.00	100.00
					1,050.00	475.00	200.00
					800.00	1,042.00	25.00
					1,500.00	965.00	200.00
					\$ 300.00	\$ 100.00	\$ 50.00
					1,000.00	530.00	125.00
					3,500.00		



# FEDERAL BANK LOANS KOOTENAI COUNTY

Name.	Description.	Sec.
James Gunn	Tract 228 Hayden Lake in NWSE	23
Wm. A. Kelly	S $\frac{1}{2}$ NE $\frac{1}{2}$	10
Josiah P. Cunningham	SE NE E $\frac{1}{2}$ SE	19
Caroline Janowsky	Tracts 29 & 30 Plat 5 Greenacres in SWNE	32
T. S. Foster	" 37 & 38 " 7 "	29
S. G. Osborn	SENE	24
J. C. DeHaan	S $\frac{1}{2}$ Lot 55 S $\frac{1}{2}$ Lot 56 N $\frac{1}{2}$ Lot 57 N $\frac{1}{2}$ Lot 58 all Lot 59 Blk 31 Post Falls Irg. In SW $\frac{1}{4}$	31
Jane Mc Killop	N $\frac{1}{2}$ NW	12
A. R. Milne	NW SE Lot 7	5
Oliver Newton Douglas	SE $\frac{1}{4}$	24
Sam Parker	All tract 30-31 Plat 4 Greenacres Irg.	21
Moses I. Toney	S $\frac{1}{2}$ Tract 30 Avondale Irg. E $\frac{1}{2}$ NE $\frac{1}{4}$	13
R. E. Rutter	S $\frac{1}{2}$	11
Ida H. Jones	NESE SESE	25
Thos. H. Hodgson	N $\frac{1}{2}$ SE NESW SENW	28
Walter Mc Ness	N $\frac{1}{2}$ NE	26
Ole H. Blom	W $\frac{1}{2}$ SE	11
Geo. H. Williams	Part Lot 1-2 in NE $\frac{1}{4}$	9
Joseph E. Carder	E $\frac{1}{2}$ NW NW	15
Phillip Blum	W $\frac{1}{2}$ SE Lots 3-4	25
John Jacobson	E $\frac{1}{2}$ of W $\frac{1}{2}$ of NE $\frac{1}{4}$	24
H. S. Rowe	NW SW	26
	Also tracts 55-57 Blk 26 Post Falls Irg.	26
John E. McClure	W $\frac{1}{2}$ NE E $\frac{1}{2}$ NW	8
Wm. T. Hanson	N $\frac{1}{2}$ NE	35
Daniel Bridgman	E $\frac{1}{2}$ SE E $\frac{1}{2}$ NE	15
Harry J. Bradbury	N $\frac{1}{2}$ NE	35
Mary I. Berrell	S $\frac{1}{2}$ SW SE $\frac{1}{4}$	13
John R. Griffin	SESE	13
	Lots 6-7	18
	Lot 1	19
C. M. McAllester	Lot 1	8
	Also lots 49-52-55-56-59-60	
George F. Cluckey	Tracts 193-194-Hayden Lake Irg.	28
Geo. W. Berrier	NE	24
	W $\frac{1}{2}$ SE	13
Peter Johnson	SE $\frac{1}{4}$	1
D. R. Frost	SW NW S. 5 acres NWNW	35
Otto Rickey	E $\frac{1}{2}$ SW Lots 6-7	6
Jas. E. Rohner	E $\frac{1}{2}$ SW W $\frac{1}{2}$ SW of SE	24
Jane Decane	Lot 8 NESE	8
Andrew Bruher	Lots 1-2-3-4	2
Carolyne Stockwell	NWSW SWNW	33
August Carlson	S $\frac{1}{2}$ NE SENW NESW	14
Roy N. Hubbard	SE $\frac{1}{4}$ NESE	8
Myron J. Sanders	Lots 3-4 S $\frac{1}{2}$ NW	3
John K. Sullivan	E $\frac{1}{2}$ SE	24

**FEDERAL BANK LOANS  
KOOTENAI COUNTY**

Page	Owners Valn.		Appraisers Valn.		Amt. Loan	Assesed Valn.	
	Land	Imp'ts.	Land	Imp'ts.		Land	Imp'ts.
	.....	.....	.....	.....	\$ 700.00	\$ 500.00	\$ 800.00
	.....	.....	.....	.....	1,500.00	1,367.00	350.00
	.....	.....	.....	.....	2000.00	700.00	250.00
	.....	.....	.....	.....	700.00	500.00	300.00
	.....	.....	.....	.....	600.00	500.00	100.00
	.....	.....	.....	.....	600.00	200.00	100.00
Lot 53	.....	.....	.....	.....			
	.....	.....	.....	.....	1,100.00	1,075.00	.....
	.....	.....	.....	.....	1,100.00	900.00	450.00
	.....	.....	.....	.....	700.00	250.00	75.00
	.....	.....	.....	.....	2,500.00	1,400.00	100.00
	.....	.....	.....	.....	500.00	450.00	.....
	.....	.....	.....	.....	700.00	250.00	250.00
	.....	.....	.....	.....	3,000.00	3,000.00	400.00
	.....	.....	.....	.....	400.00	500.00	100.00
	.....	.....	.....	.....	1,900.00	1,235.00	100.00
	.....	.....	.....	.....	1,200.00	700.00	.....
	.....	.....	.....	.....	1,200.00	900.00	150.00
	.....	.....	.....	.....	1,000.00	250.00	150.00
	.....	.....	.....	.....	1,900.00	900.00	200.00
	.....	.....	.....	.....	500.00	995.00	300.00
	.....	.....	.....	.....	1,000.00	415.00	.....
60	.....	.....	.....	.....	1,000.00	1,000.00	100.00
60	.....	.....	.....	.....	1,000.00	2,300.00	150.00
	.....	.....	.....	.....	2,300.00	1,250.00	100.00
	.....	.....	.....	.....	2,300.00	760.00	250.00
	.....	.....	.....	.....	500.00	200.00	.....
	.....	.....	.....	.....	6,700.00	1,200.00	100.00
	.....	.....	.....	.....			
	.....	.....	.....	.....	500.00	499.00	100.00
	.....	.....	.....	.....			
	.....	.....	.....	.....	1,300.00	.....	.....
	.....	.....	.....	.....	1,200.00	1,000.00	200.00
	.....	.....	.....	.....			
	.....	.....	.....	.....	5,700.00	4,400.00	100.00
	.....	.....	.....	.....	1,000.00	1,200.00	100.00
	.....	.....	.....	.....	1,000.00	325.00	50.00
	.....	.....	.....	.....	1,100.00	1,460.00	.....
	.....	.....	.....	.....	1,900.00	735.00	100.00
	.....	.....	.....	.....	1,800.00	710.00	400.00
	.....	.....	.....	.....	500.00	580.00	50.00
	.....	.....	.....	.....	1,100.00	.....	.....
	.....	.....	.....	.....	1,800.00	1,839.00	.....
	.....	.....	.....	.....	3,100.00	2,250.00	400.00
	.....	.....	.....	.....	1,575.00	850.00	300.00
	.....	.....	.....	.....			

FEDERAL BANK LOANS  
KOOTENAI COUNTY

Name.	Description.	Sec.
John K. Sullivan	E½ NE	25
Thos. Lamb	N½SW N½ SE	3
Chas. A. Warren	SE NE	27
John A. Hult	NESW Lots 3-4-5	32
Alonzo J. Gould	W½SE E½ SE	3
Alfred Pearce	W½ NE	22
John L. Watson	SE.NE NE.SE	7
	SW NW NW SW	8
Levereh Lyon	W½ NW W½SW	9
John Peters	Lots 3-4 N½ of NE.	7
	Lot 1	8
Claude Sanders	W½ NE	20
Nelson Mellick	N½ of NE NE¼ NW¼ Lot 1	18
Peter E. Anderson	NW¼	34
Chas. S. Green	NW¼	24
Chas. F. Waggoner	SE NE E½ SE	8
	NE NE	17
De Forest Blossom	S½NW Lots 3-4	21
John T. Frazier	NW NE N½NE SW of NW	17
Earl Stanley Prindle	S½	27
	W½ of W½	34
	E½ of SE SW SE SE SW	
	SW.SW	28
James Fealy	S½	17
James W. Buchanan	Tracts 53-54-55-56-57 Avondale	13
Alvin Chas. Tosspon	E½ SW Lots 3-4	19
John D. Ford	N½ SE	19
Edwin E. Kyle	E½NE E½ of W½ of NE¼	13
Anna L. Shepherd	SW¼	19
W. M. Stanfield	E½ of E½	17
Abner W. Law	SW¼	22
Henry O. Brehmer	Tract 61 Plat 7 Greenacres	
	S½ of SW of SE of NE	29
Paul Sage	SW¼	29
Osmund Knudson	Lot 1 5 SENE NESE	1
	Lots 5-6 NW SE	1
J. A. Morton	E½NW Lots 1-2	18
M. J. Ward	N½ of NW of NW	29
Sidney M. Dennis	Lots 1-2-3-4 SWNW	2
Albert Esgate	NE¼	28
	S½ of SE	21
Rose Cron Jones	SE¼	14
Anna M. Schaefer	SE¼	11
Mary D. Stow	E½ NW exception	18
Frank F. Hastings	S½ SW	9
George E. Corsen	N½ Tract 68 Avondale Dist.	
Mads Nielson	SENW	27
Effie B. Hickel	Part of Tract 95 all 96 Plat 7 Greenacres	29
Lizzie M. Williams	Part of NENW	18
Chas. W. Haspurgs	N½NW	16
John W. Foley	SWNW	32
John H. Edwards	Part SE SE	7
Joseph Petremoult	NW¼	22
Fred Hanson	SE and SENE	30
John B. Streeter	N½ NE N½NW	20



FEDERAL BANK LOANS  
KOOTENAI COUNTY

Age	Owners Valn.		Appraisers Valn.		Amt. Loan	Assesed Valn.	
	Land	Imp'ts.	Land	Imp'ts.		Land	Imp'ts.
					\$3,200.00	\$2,295.00	\$ 200.00
					800.00	520.00	75.00
					600.00	1,000.00	
					2,000.00	950.00	150.00
					1,000.00	1,020.00	100.00
					1,000.00	800.00	75.00
					2,000.00	915.00	50.00
					1,500.00	1,496.00	700.00
					6,000.00	3,360.00	300.00
					1,900.00	2,000.00	300.00
					1,000.00	1,015.00	
					1,000.00	1,500.00	200.00
					3,000.00	3,575.00	250.00
					1,200.00	1,125.00	450.00
					1,000.00	970.00	100.00
					1,500.00	1,295.00	200.00
					7,500.00	2,720.00	100.00
					8,000.00	8,000.00	1,500.00
					2,500.00	2,500.00	300.00
					2,000.00	800.00	
					1,000.00	500.00	200.00
					500.00	1,175.00	700.00
					3,000.00	1,140.00	400.00
					1,500.00	760.00	200.00
					500.00	1,250.00	150.00
					900.00	250.00	
					1,000.00	975.00	300.00
					800.00	860.00	150.00
					2,000.00	1,100.00	50.00
20					600.00	150.00	100.00
					1,500.00	700.00	200.00
					4,000.00	3,075.00	775.00
					2,000.00	1,200.00	300.00
					1,500.00	800.00	
					500.00	895.00	350.00
					900.00	650.00	125.00
					325.00	250.00	
					300.00	730.00	200.00
					750.00	415.00	100.00
					1,050.00	475.00	200.00
					1,000.00	550.00	200.00
					300.00	240.00	20.00
					500.00	410.00	175.00
					800.00	1,200.00	50.00
					1,300.00	1,220.00	100.00
					2,500.00	1,500.00	500.00



# KOOTENAI COUNTY FEDERAL BANK LOANS

Name.	Description.	Sec.
Frank Meyer	Apiece SENW	8
Frank Fitchner	W $\frac{1}{2}$ SE	9
Chas. Andeas	NE SW	9
Adolph Schroder	Tract 60 Blk. 36 Post Falls	
Chs. Mudge	SE $\frac{1}{4}$ SE $\frac{1}{4}$ S $\frac{1}{2}$ of NE of SE	29
Frank Muller		8
Annie R. Seabraves	E $\frac{1}{2}$ E $\frac{1}{4}$ of NE	18
David Meyers	S $\frac{1}{2}$ NE $\frac{1}{4}$ N $\frac{1}{2}$ SE $\frac{1}{4}$	20
John H. Edwards	SE of SE	7
Wesley Anderson	SE of NW, NESW Lots 3-4-5-6	31
J. W. Dornes	W $\frac{1}{2}$ SW SE of SW S $\frac{1}{2}$ of NE $\frac{1}{4}$ of SW $\frac{1}{4}$	9
John Haggard	S $\frac{1}{2}$ SW	23
	E $\frac{1}{2}$ NW	26
Gust. Peterson	NE $\frac{1}{4}$	29
Ward N. West	NE $\frac{1}{4}$ of NE $\frac{1}{4}$ Lot 6	34
	NE of NE Lot 4	35
Reuben T. Hunt	NW	22
Gustave Roth	SW	22
Timothy D. Tranger	Lots 1-2-3-4	16
George A. Riley	Tracts 103-104 Plat 5 Greenacres	32
Horace Cook	N $\frac{1}{2}$ SW SW of SW	10
	NESE	9
Wm. A. Turner	NE $\frac{1}{4}$	18
Ernest Boutiller	N $\frac{1}{2}$ of NE $\frac{1}{4}$ part of N $\frac{1}{2}$ NW $\frac{1}{4}$	28
Chas. Hoag	NE of NE	34
	NW NW	35
Frank Williams	Part of NW $\frac{1}{4}$	9
Frank E. Anderson	NE SW Lot 3	18
Jacob Miller	Lots 3-4 SE of SE	2
George A. Jnks	NE SW	5
Alexander Benjamin	Lots 3-4 S $\frac{1}{2}$ NW	3
George Roth	SE $\frac{1}{4}$	30
Lucian A. Tullay	SE $\frac{1}{4}$ of SE $\frac{1}{4}$ SW of SE SE SW SW $\frac{1}{4}$	14
	NE $\frac{1}{4}$ NE	23
Hattie A. Lawrence	S $\frac{1}{2}$ of SE	21
Edward R. Nupp	NW $\frac{1}{4}$	14
Alpha L. Culp	Lots 6-7-8 (Sub. to W.W.P. easement)	2
Wiley M. Addington	NW of NE S $\frac{1}{2}$ NE	14
Bruce P. Blackmolder	SE of SE	34
Wm. A. Bohn	Lot 2 SWNE NWSE NESW	3
Henry A. Huseby	S $\frac{1}{2}$ NW W $\frac{1}{2}$ SW	17
Jane Harris	S $\frac{1}{2}$ NE	26
Chas. H. Jones	NW $\frac{1}{4}$	22
Henry Metz	Lot 10	4
	W $\frac{1}{2}$ of NW	9
	SE $\frac{1}{4}$ NE $\frac{1}{4}$	8
Edward Burr	SWSE SESW	3
	NE NW	10
Wilda M. Doty	SE of NW	25
Lorin D. Fosket	Lots 4-5 NWSE NE $\frac{1}{4}$	12
Clarence D. Kelly	SW $\frac{1}{4}$	8
	W $\frac{1}{2}$ NW	17

# KOOTENAI COUNTY FEDERAL BANK LOANS

ge	Owners Valn.		Appraisers Valn.		Amt. Loan	Assesed Valn.	
	Land	Imp'ts.	Land	Imp'ts.		Land	Imp'ts.
					500.00	240.00	125.00
					1,000.00	950.00	200.00
					600.00	370.00	30.00
					900.00	500.00	400.00
					700.00	850.00	
1					1,600.00	610.00	350.00
					1,000.00	470.00	150.00
					1,200.00	1,650.00	125.00
					500.00	410.00	175.00
					1,600.00	1,200.00	100.00
					1,500.00	1,220.00	300.00
					1,000.00	1,360.00	50.00
					2,500.00	1,700.00	500.00
95					1,500.00	478.00	50.00
					2,000.00		
					2,200.00		
					1,500.00		
					800.00		
					1,200.00	880.00	150.00
					2,000.00		
					3,000.00	1,200.00	
					600.00	460.00	100.00
					600.00		
					600.00		
					800.00		
					500.00	200.00	75.00
					1,000.00		
					1,100.00		
					1,200.00	880.00	100.00
					600.00		
					500.00	950.00	300.00
					1,400.00	400.00	75.00
					1,000.00	850.00	200.00
					500.00	100.00	
					700.00		
					2,500.00	1,100.00	100.00
					500.00	400.00	50.00
					2,000.00	1,680.00	150.00
					800.00	1,042.00	25.00
					1,500.00	965.00	200.00
					300.00	100.00	50.00
					1,000.00	530.00	125.00
					3,500.00		

## KOOTENAI COUNTY—IDAHO.

16 Deeds, Book 67 .....	\$16.00
Assessed Valn. ....	5.00
Assessed Impts. ....	3.30
Total .....	\$ 84.30

DEEDS  
KOOTENAI COUNTY—IDAHO.

## Book Deeds 67

Page	Date	Name
5	12- 7-18	John P. Johnston to
IR \$1.00		Augusta Purugton .....
8	12-26-18	Ora F. & Roth Hall to
IR 2.50		Mrs. T. B. Turm .....
16	12-11-18	Thomas & Mary Lindley to
IR 3.00		Jas  C. Rohn .....
19	12-18-18	Hattie Jellun to
IR .50		A. Olsns .....
21	12- 5-18	Peter Rutz to
IR 1.00		Jas. C. Rahn .....
23	6-29-18	Emil & Laura Miller to
IR 4.00		Ollie & Ran Gibson .....
25	12-27-18	Frank B. Hart to
IR 2.00		Jonas Jesson .....
27	7-15-18	Leona Bantelien to
IR 5.00		Adolph Bantelien .....
		Consideration      Stamps
1	12-21-18	\$1.00      \$ .50 .....
2	16	1.00      1.00 .....
3	8-27-18	1.00      .50 .....
4	10-25-18	2.00      .50 .....
6	12-28-18	1.00      2.00 .....
9	2-14-18	1.00      .50 .....
11	12-30-18	1.00      3.00 .....
12	11-16-18	1.00      None .....
13	9-24-10	2.00      None .....
14	9- 9-09	1.00      None .....
18	12-31-18	1.00      .50 .....
24	19- 4-18	1.00      .04 .....

DEEDS.  
KOOTENAI COUNTY—IDAHO.

Section	Mortgage	Assessed Value of land	Improvement	Total
E SE-26-53-4 .....	900.	350.	50.	400.
B. A. ....	2,500.	750.	500.	1,250.
SWW ½ SW of SE-24-53-3.....	2,916.20	735.	100.	835.
W 9-50-4 W .....	500.	200.	.....	200.
W ¼ SE-24-53-3 .....	1,600.	600.	450.	1,050.
W 4-47-3 .....	.....	.....	.....	.....
SW ¼ 4-47-3 NWSW SESW .....	4,000.	900.	1,825.	2,725.
10 & 11 Blk. 28 .....	1,600.	550.	350.	900.
4 4-47-4 W .....	2,000.	1,000.	100.	1,100.
3. Bk. 41, O'Briens 5th CDA.				
7-5 Granite P. F.				
N 0 15 Reids				
Edeblutr				
O'riens 4th				
aninin Tract				
¼ ¼ SW-15-48-3 W				
Shaks Boyd P. F.				
1 Sanks Boyd P. F.				
8 1,imms Add.				
Res Add.				
Fest Hts. CDA.				



## KOOTENAI COUNTY—IDAHO.

208 Mortgages .....	\$194,9
Assessed Valn. ....	151,5
Assessed Impts. ....	60,4
Total .....	\$211,8

MORTGAGES  
KOOTENAI COUNTY—IDAHO.

Book 25

Page	Date	Name
226	10- 1-17	Herbert H. and Florence L. Barton to Hans A. Anderson.....
227	10- 1-17	John G. and Alice J. Wallar to Bessie U. Reed.....
228	10- 5-17	Thos. J. and Nellie C. Russell to L. D. Means.....
229	10- 5-17	Silas and M. Miller to Rathdrum State Bank.....
230	10- 2-18	Neil O. and Veona Courtney to W. E. McCarty.....
231	10- 6-17	Ernest Van Cleave to Rathdrum State Bank.....
232	10-10-17	Ella and Samuel Wilson to E. S. Knowlton .....
233	10-10-17	Franklin and Lena Lewis to John W. Merritt .....
234	10-11-17	Frank and Luella Merriland to Edwin J. and David W. Gasw.....
235	10-16-17	Maltin J. and Michael J. Ohmann to Joseph Billedean.....
236	10-13-17	Jas. and Eliz O.Reilly to Edward Morcott.....
237	10-18-17	Robert N. Hadwin to Grace Britton.....
238	10-18-17	Lewis and Anna Wilson to Sydney Davis.....
239	10- 8-17	Howard and Emma E. McPhee and Edward Marshall to Alice.....
240	Sept 28	.....
241	10-29-17	A. E. and Malinda Bookwalter to Alice Hintz .....
242	10-26-17	A. J. Miller Milsaps to J. B. Milsaps .....
243	10-15-17	Joseph P. & Lila H. Gohres to Eliz L. Purcill .....
244	10-30-17	Grant and Anna C. Sheffield to Rathdrum State Bank.....
245	10-16-17	Frank McNeas to James Delaney.....
246	10-24-17	John N. and Ella M. Pierson to State Bank Worley.....
247	11- 2-18	John E. and Harriet A. Finney to Wm. Munkel.....
248	11- 6-18	Louis and Matilda C. Eulery to Emily Johnson.....
249	12-26-16	Too Old .....
250	10-27-17	W. F. and Tillie Brashear to Minnie Missur.....
251	10-14-17	Johnson and Husband to Jas. Hayns .....
252	11-15-17	Geo. A. Bessard to David W. Garwood.....
253	11-15-17	Geo. A. Bessard to David W. Gardood.....
254	11-15-17	Gust and Clara Hansing to American Trust Co.....
255	11-15-17	Ellen B. and E. McIntosh to Edgar Douglass.....
354	5-10-18	A. R. and Martha J. Tuehr to John Linn.....
355	3- 2-18	Wm. E. and Francis Palmer to Martin Arnhold.....
356	5-15-18	Chester Lancaster to Herman J. Newhouse.....
357	5-15-18	Wm. H. Cleland to L. E. Kirkpatrick .....

# MORTGAGES KOOTENAI COUNTY—IDAHO.

		Assessed Value		
	Mortgage	of land	Improvement	Total
Anders	550.	275.	400.	675.
37 Hayden Lake Pk.	250.			45.
6 Sanks Boyd-11				
12 Granite Add.				
SE 1/4 3-50-5 W.				
E 1/2 52-5 W.	400.	350.	150.	500.
34 1/2 SW SWSW				725.
W				3,510.
1/2 1/2, Lots 1-2-3-4-3-53-3.				
2-4 S 1/2 SW				
3-50-4	2,000.	880.	300.	1,180.
& 3-47-4				
4	500.	300.	75.	375.
except 5 A. in Lot 5,				
1-46 W.	9,000.	3,195.	800.	3,995.
of Lot 39-14-50-4				
at E Cor. NW 320'				
3 2' thence E 167'				
inning	700.	300.	400.	700.
26-5 W.	400.	600.	250.	850.
1 L. 10-9-48-4	1,000.	380.	100.	480.
N-2-47-5	600.	350.		350.
W Des. Indef.	1,500.	800.	100.	900.
O'Bens 4th	900.	250.	700.	950.
W-1-50-5 W.	2,475.	1,000.	350.	1,350.
1 3-52-5 W.	2,600.	175.		175.
4-5-5 W.	5,600.	7,600.	150.	7,750.
9-5-3 W.	4,500.	2,200.	50	2,250.
Add Mtgr.				
W 1/2 SWSE-31-48-4				
-47-4 W.	2,200.	2,300.	150.	2,450.
E 1-48-4 W.	200.	200.	50.	250.
3 1/2 NW 1/4-4-50-4 W.	1,000.	450.	250.	700.
24-15-126 Plat 5	500.	900.	500.	1,400.
NE 3-50-4 W.	1,500.	850.	100.	950.
SE-8-6 W.	2,500.	1,100.		1,100.
NE-48-6 W.	500.	550.	250.	800.
Tom & Kings	600.	275.	700.	975.
E E 1/2 SE Lot 1-1-52-6 W.				
1-6-5 W.	1,000.	500.	50.	550.
Tract 78 Avondale	300.	250.		250.
W 1/2 N 1/2 NE 22-49-1 W.	1,028.	665.	50.	715.
-7-4-4 W.	500.	3,940.	300.	4,240.
SE E 36-52-5				

## MORTGAGES In Kootenai County, Idaho—(Continued.)

## Book 25.

Page	Date	Name
358	5-14-18	C. A. and Maggie Yearant to Ethel Johnston
359	5-23-18	J. A. and Sylvia A. Shauffler to W. Z. Slaver
360	5-25-18	G. and Blanch Whitney to W. M. Toles
361	5-28-18	James T. and Ollie Fulton to J. W. Nelson
386	7-10-18	J. D. and Josephine Spaulding to John W. Merritt
387	7-30-18	S. K. Simmons to Rathdrum State Bank
388	8-10-18	Lauerata and Sherman Bush to Kate M. Scott
389	7-30-18	H. M. and J. B. Wheeler to Josiah McIlveen
390	7-18-18	Charity O. and Harvey E. Clark to Martha L. Whitney
391	8-28-18	Jas. L. and Celia A. Scott to L. D. Scott
392	8-31-18	Julian J. and Myrth Satar to Valley State Bank
393	9- 4-18	Charles and Barbara Andres to Elizabeth Delaney
434	12-20-18	Sherman and L. Turner to J. M. Perry
435	12-21-18	Addie M. Flynn to Wm. P. Flynn
436	12-24-18	Maggie R. Creiger to Martha M. Johnston
437	12-19-18	George and Maud Meldrum to Edward Morcott
438	12-26-18	Henry D. Baynton to Jas. Hayes
439	12-28-18	Andrews Hay to Benj. Simms
440	12-30-18	Wm. and Eigna Stuffer to Arthur Edmonds
451	11-27-18	L. R. and Lizzie M. Davis to H. B. Laperman
332	3-30-18	Claribell R. and Josiah Peeper to Bessie J. Reed
333	3-30-18	Dirtta and G. M. Hall to Mrs. Alice M. Williams
334	4- 5-18	Wallace F. and Agnes Farney to Frank Jurstrum
336	4- 9-18	Gottfred and Christina Gramzaw to J. E. Finney
337	4- 3-18	M. D. and May Maiur to Valley State Bank
338	4- 4-18	F. O. and Alvia Reynolds to David M. Marstrm
339	4-13-18	Conrad and Kathrina Beunr to Besair Holmes
273	12-19-17	W. T. and Clara King to Martha M. Johnston
274	12-19-17	W. F. and Clara King to Wm. E. Wood
275	12-20-17	Lizzie and Robt. Mann to Martha M. Johnston
276	12-21-17	Vinna & Charles R. Watts to Oscar R. Anderson
277	12-22-17	Fred Nelson to Martha M. Johnston
278	12-21-17	H. F. Fellers to Rathdrum State Bank
369	6-12-18	Anna Valler to Chas A. Mather
370	6- 5-18	Edward F. and Ida E. Eaton to Emily Von Gundlack
371	6-28-18	Mary A. and H. A. Hugs to Rosa Rischar
372	6-28-18	Wm. R. and Mary B. Smallwood to Ethel Johnston
373	6-20-17	Too Old
374	4- 2-18	John W. and Laura Quinn to Eugene Wood
375	7-23-18	H. L. and Margart Gordon to Harvey J. Swaffrd
376	5-14-18	Kirston and C. C. Miller to H. M. Hudson
403	9-27-18	Mary E. and Jas. Rahidean to Mary E. Steel
404	9- -	Guy P. and Carrie Cook to Frank D. Scarbery
405	9-28-18	Albert E. and Mary B. Frutig to Geo. F. Weeks
406	10- 2-18	John R. Crawford to Oscar Wiesnan. Estate of Andrew Hat
407	10-14-18	Mary E. Miles to Laura Johnson
408	9-26-18	Kate E. Wadery to Ida M. Taylor
409	10-10-18	Carl and Christina Nelson to Wm. W. Newhouse
410	10-15-18	Hattie I. Smith to E. B. Vaughan
411	10- -	Frank Kaun to Eleanor Cathcart
412	10-30-18	John Chas. A. Polk to Iva B. Kruse
413	10-30-18	John D. and Alice M. Maboy to Joseph Hayes



## MORTGAGES In Kootenai County, Idaho—(Continued.)

Description	Mortgage	Assessed Value		Total
		of land	Improvement	
Lot 10 Block A.....	450.	300.	400.	700.
Block 1 N. Park Add.....	150.	100.	200.	300.
WN ½ SW-26-47-4.....	2,000.	1,950.	100.	2,050.
o. 29.....	1,000.	375.	800.	1,175.
Blk 6-Russel Add.....	1,200.	225.	400.	625.
11 NWNENENW NWNW				
V.....	1,000.	715.	100.	815.
-53 W.....	700.	545.	200.	745.
& in Blk. 12, Simmens Add.....	700.	115.	1,000.	1,115.
Blk. 4 Greenacres.....	2,000.	500.	75.	575.
& Blk. 39, Sherman Add.....	135.	35.	375.	430.
-2-4-Blk. 51 Simms Add.....	300.	120.	100.	220.
Plat 4 Greenacres.....	950.	950.	600.	1,550.
V 90-3 W.....	1,200.	800.	200.	1,000.
V ESW NWSE-20-49-3 W.....	250.	1,000.	150.	1,150.
W 2-50-4.....	250.	400.	50.	450.
Blk 41.....	175.	125.	250.	375.
f S of NW-5-48-3 W.....	300.	300.	50.	350.
24-1-5 W.....	2,500.	3,790.	100.	3,890.
W-50-4 W.....	500.	480.	25.	505.
Blk 38 O'Briens 4th. Add.....	1,135.	325.	850.	1,175.
28 Avondale.....				
29 Avondale.....	1,279.22	1,000.		1,000.
of Tract 85 Sherman Pk.....	700.	650.	300.	950.
Coman Garden.....	400.	100.	25.	125.
SW 2-54-2 W.....	500.	545.	150.	695.
231 Hayden Lake.....	500.	500.		500.
118, Blk. 9, E. Greenacres.....	200.	500.	100.	600.
R. 9, Post Falls Town.....				
V ½ of Lot 5, N ½ of E 50, Lot 6 Blk.				
at 1st Lacrosse.....	250.	60.	275.	335.
V L 2-19, NENW 1 & 2-30-48-2 W.....	700.	950.	25.	975.
V L 2-19, NENW 1 & 2-30-48-2 W.....	2,700.	950.	25.	975.
1-33 Town & Kings.....	250.	550.	350.	900.
-21 Town & Kings.....	350.	300.	125.	425.
2 149-4 W.....	200.			
V 3-29-52-5 W.....	200.	300.	100.	400.
& Blk. 19, Worley.....	325.	60.	100.	160.
NWSEWNE Lot 3-35-50-4 W.....	925.	560.	100.	660.
Tract 79, Fruitland.....	150.	225.		225.
Bl 9, College Add.....	125.	50.	100.	150.
NWSEW NESW SESW 10-48-5 W.....	400.	950.	150.	1,050.
of W ½ 11 & 12 Blk. 4 Orchard Lands.....	975.	100.	400.	500.
W ½ of 2 Blk. DD.....	661.	120.	300.	420.
-12 Blk. 42 Sherman Add. to CDA.....	150.	70.	250.	320.
Bl 19, Worley.....	200.	40.	25.	65.
SW E-12-50-4 W.....	2,200.	500.		500.
VW Lots 3 & 4-13-48-4 W.....	400.	500.	75.	575.
Bl B, Town & Kings Add.....	360.	300.	250.	550.
of Pt 4 E. End Add. to Rathdrum.....	200.	45.	250.	295.
-31-2-3 W.....	1,000.	800.	100.	900.
Lot 9-18.....	385.	450.	375.	825.
t 65 Sherman Prk.....	572.83	300.	1,000.	1,300.
t 13 Hayden Lake.....	200.	500.		500.
c 12 O'Briens 2nd. Add.....	300.	175.	400.	575.



## MORTGAGES In Kootenai County, Idaho—(Continued.)

## Book 25

Page	Date	Name
414	11- 2-18	W. H. and Sallie E. Peiphoff to Edward Marcott
415	5- 6-16	Too Old
416	11-8-16	John N. and Ella Mary Pierson to State Bank Morley
417	11- 8-18	Anthony A. Sage to John W. Merritt
418	10-29-18	Lucy A. and H. Knox to Catherine Chappen Besche
419	11-12-18	T. R. and Helen E. Gerdez to Ellen E. Johnston
420	11-13-18	J. W. and Clara E. McCora to Joseph Hayes
421	11-19-18	John E. and Harriett A. Finney to E. C. Dowell
422	11-11-18	B. M. and Ermina Beaudrean to E. B. Modirn
423	11-20-18	Florina A. and Lucas Lawerence to Joseph Hayes
424	11-29-18	S. R. and B. L. Poland to Nettie Sayles
425	11- 7-18	August Paul to Oscar Nordquist
287	1- 4-18	Anna Harworth to Roger G. Mearns
288	1- 7 18	Jared H. and Anna Morrley to D. Dahlin
289	11- 6-18	Geo. and Emma Kuling to Bertha Synolds
290	10-11-	Emily J. Roher to Wm. H. and Minnie L. Roher
291	1-14-18	Wm. T. and Margerite Hanson to Edw. and Eliz. Green
292	1- 2-18	Dona and Maggie J. Thomas to L. E. Kirkpatrick
293	1- 7-18	M. C. and Veorna McPhearson to Valley State Bank
265	12- 6-17	Clinton A. Lathrop to E. L. Tingley
267	11- 5-17	Fard W. Allen to J. Ralph Nemss
266	12- 3-17	L. R. Nimernan to August W. Johnston
268	12- 8-17	Ray E. and Clara Stockton to Mortimer Smith
269	12-10-17	Alex T. and Mary Gaston to H. M. Staulenbourg
270	11-30-17	T. Melvilly Brown to Joseph Hayes
271	12- 5-17	P. H. and Elsie Smith to Martin Polson
272	12-18-17	W. A. Ruthrford and M. to American Trust Co.
279	12-12-17	Hannah and Charles Kram to Ramond Solsvik
280	12-27-17	Sherman and Linnie E. Turner to J. M. Perry
281	12-27-17	M. G. and Mary H. Dietrich to S. A. Weaver
282	1- 2-18	Addy M. and John W. Seat to Silas W and Alma C. Newton
283	1- 2-18	Joseph J. Waldecker to Martin Polson
284	12-11-17	C. O. and Ada Bishop to Rosa N. Monti
285	12-28-17	D. R. and Ida M. Adams to Rathdrum St. Bank
286	12-24-17	George Lamb to First Bank
362	5-22-18	Jas. and Mary Rebinett to G. B. Sewell
363	11-12-17	Louis Lunden to A. A. Brown
365	4-20-18	Wm. Mudge to John J. O'Brien
364	4-29-18	W. A. Layton to J. E. McDonald
366	5-28-18	Ignace E. and Mary Persons to J. B. Campbell
367	6-10-18	Andrew and Lena Bearden to Christian Brown
368	4- 9-18	Miss A. Trompezynski and R. Trompesynski to E. A. Schuem
441	12-31-18	Mary Maier to Bessie Holmer
442	12-30-18	Carl Milbrandt to Aug. L. Milbrandt
443	12-27-18	Aug. and Mermin Seidel to Sophia M. Johnson
444	12-28-18	M. A. Alice Burroughs to R. N. Studley
		W. E. and M. S. Jones to Julia E. Burket

## MORTGAGES In Kootenai County, Idaho—(Continued.)

Mortgage	Assessed Value		Total
	of land	Improvement	
1,000.	500.	50.	550.
SVSE-31-48-4	2,500.	150.	2,450.
ot 1, Blk. P. Town CDA. and Kings	1,000.	2,025.	4,525.
he Lot 1 & E½ of E. Wall of Bldg.	800.	100.	950.
Bl 3, Grenshaw Add. and 9, Blk. 4,	800.	250.	1,000.
aw	1,000.	1,970.	1,970.
31 Brien 4th	1,000.	1,000.	1,000.
1 55, Nelson Add.	150.	600.	650.
Hyden Lake	500.	945.	1,145.
W 5 E½ SW 36-49-5 W.	350.	75.	125.
7 ½ SE Lot 4-13-48 3 W.	1,000.	700.	900.
ot 1 Blk 1			
7 252-4 W			
13 Worley	650.	500.	550.
Hyden Lake	350.	45.	545.
28 Worley	1,500.	500.	550.
W 9-53-2 W.	2,000.	1,250.	1,350.
E 1-51-4 W.			
E WSE SESW-18-52-4 W. S½ SE	1,500.	700.	1,000.
V-255-5 W.			
of ) and 69 Plat 9 E. Greenacres N.	800.	475.	75.
kan & Inland & Tract 45 Plat 9	500.	500.	150.
E-147-3 W.	8,000.	2,465.	500.
-2-0, 1-10-48 4 W.	500.	220.	220.
36-2 W.			
SSE-21-5-4 W. and 2½ A. 28-50-	4,500.	850.	500.
or. Blk. 2 School Add to Rathdrum in	250.	40.	150.
5 W.	350.	1,250.	1,250.
3-54 W.	600.	900.	1,000.
5-55 W.	3,500.	1,970.	150.
E SNW NESW NWSE	200.	200.	200.
E 250-5 W.	200.	1,000.	150.
W ESW NWSE130-49-3 W.	2,000.	4,000.	600.
-16-4 W.			
NWE W½ SWNE E½ Lot 8 E½	5,000.	850.	75.
-7-43	250.	300.	300.
W & 4-12-52-6 W.	2,200.	550.	5,550.
& 5	440.	60.	400.
W 4-52-4 W.	200.	1,150.	150.
3-3-3	308.75	160.	150.
-2-4, Blk 2,	160.	65.	150.
Bl 2, Taylor Pk.	350.	200.	200.
, B 27 O'Brien's 3rd	200.	30.	30.
33-52 W.	200.	30.	30.
, Bl 18, Worley	398.78	100.	100.
4-50 W.	750.	850.	25.
11 Plat 7, Greenacres.	500.	250.	300.
6 in Blk. 1	200.	75.	250.
W 4-52-5	300.	200.	200.
-47-W.	500.	1,800.	250.
-2 V 399.5, N. 364.5, E. 299.5, S. 364.5	357.	45.	250.
, NSE-12-5-5 W.	333.40	500.	500.

## MORTGAGES In Kootenai County, Idaho—(Continued.)

## Book 25

Page	Date	Name
447	10-23-18	Sarah A. Thomas to Bertha Knox
448	12-20-18	John and Gertrude Hardir to S. R. Iouesgoard
377	7-23-18	Andrew and Emma Elfstein to Nellie Coonradt
378	5-31-18	James and Mary Casey to Herman J. Newhouse
379	7-18-18	Herman and Mary L. Eisenhauer to Valley St. Bank
380	6-24-17	Blanche and Chas. F. Borell to L. E. Kirkpatrick
381	6-21-18	Sophia and Herman Kelms to Susan Buckles
382	8- 1-18	Anna H. Mean to Wm. Johnston
383	7-30-18	Axel M. and Josephine Petterson to Christopher Nriduthal
384	1- 2-18	Orell and Ruby E. Coker to Abby L. Huleir
385	8- 2-18	Thos. J. and Nellie C. Russell to L. D. Means
256	11-16-17	J. B. and Nellie T. Hogan to Mary A. Klous
257	11-12-17	M. S. and Mary E. Warren to Alice L. Martin
259	11-20-17	Thos. E. and Mary E. Heidlund to Josephine Hayes
260	11-22-18	Paul and G. Bailey to Edward Morcott
261	Sept.	Too Early.
262	12- 4-17	John Heluerer to Karl Meyer
263	12- 4-17	A. D. and Hannah A. Randall to Amilea Stowe Guard Georgie Thompson
264	12- 5-17	F. N. and Isabel Kilburn to Emily Johnson
294	12-31-17	Elmira and Chas. H. Bronell to Clara McBes.
295	1- 3-18	F. M. and Alice N. Corder to Nora Sherlock
296	1-19-18	Burston L. & Mary N. McCullen to Nellie C. Coonradt
297	1-25-18	Anton and Laura Gullickson to Emily Johnson
298	1-26-18	Wm. H. and Leota Kaugh to Alice Heintz
299	5-28-18	Ludvig and Sarah Bearson to Emily Johnston
301	1-29-18	Sterling A and Cora F. Tucker to John Siegfilder
302	12-20-17	Steve and Julia Varten to Henry Weaver
303	2- 1-18	Art. H. N. to Myrtle M. Wetson
304	2- 2-18	Maud and A. E. Smith to Geo. G. Carlish
305	1-28-18	Carl O. & Christian Anderson to Eric Dahlen
306	2- 1-18	F. I. Muramatser and Serva to Lewis M. Dennis
307	12- 1-17	G. A. and Elizelda Barry to Gabriel and
308	2-23-18	Emil C. Brgloff to Edward Larson
309	8-30-17	Too Old and Indefinite Des.
310	2-21-18	August and Mildred Yeager to Joseph Hayes
311	3- 1-18	S. J. and Jasin Jones to Jasin Jones, Guardian of Ralph Len
312	3- 6-18	Margaret and Clara Fiel to Malmum Rischer
313	3- 7-18	West W. Stump to John Hayes
314	3-8-18	Clarence H. and Carrie S. Feely to A. P. Bailey
315	3-12-18	Jas. R. and Nellie F. Hogan to Nellie C. Coonradt
316	3- 4-18	Ethel M. and Fred Raines to Claribld R. Raper
317	3-12-18	Otto and Anna Peterson to B. J. Lindsey
318	3-12-18	Arthur and Anna Olson to Joseph Hayes
319	3- 6-18	Chas. L. and Mary E. Wing to Gene M. Yowell
320	2-12-18	Bertha and Oliver Tombload to Peter Meyer
321	2-23-18	Jas. J. Waldecker to W. A. Hart
323	3-16-18	Mary E. and John W. and Facir E. Past to Rathdrum St. B.
322	3- 9-18	Jas. H. and Fannie Jones to Marie D. Rischer



## MORTGAGES In Kootenai County, Idaho—(Continued.)

Description	Mortgage	Assessed Value		Total
		of land	Improvement	
& ½ 2, Blk. 20, Forest Hts.....	800.	340.	600.	940.
Blk. 4, Worley.....	175.	15.	.....	15.
erian Add. ....	1,100.	400.	375.	775.
Sec. 9 NW 11-51-4 W. ....	915.20	8,000.	400.	8,400.
of land 50x90 at P. F. on Inland Station	4,000.	140.	2,100.	2,140.
ds.....	1,250.	500.	400.	900.
lot 3, 4, 5, Blk. C. Woods Add.....	600.	175.	500.	675.
4 bids Add. to CDA.....	250.	70.	300.	370.
9 & 10, Blk. 3, Simms Add.....	600.	1,300.	700.	2,000.
5-5 W.....	200.	250.	.....	250.
Trct 111 of Hayden Lake.....	1,000.	470.	500.	970.
1 N. 20' of Blk. 26.....	800.	175.	500.	675.
40 Sherman Pk.....	900.	500.	.....	500.
12 Blk. 2, P. F.....	1,200.	325.	500.	825.
ways & Kings.....	250.	125.	550.	675.
O'Brien's 3rd. Add.....	200.	250.	50.	300.
Trct 31, Avondale.....	350.	110.	550.	660.
0 Lot 9, Kratzer Add.....	600.	250.	500.	750.
67-9 Kratzer.....	325.	75.	300.	375.
Blk. 9.....	684.	500.	300.	800.
31 Hayden Lake.....	500.	500.	400.	900.
Hayden Lake.....	400.	300.	100.	400.
E-1-50-4 W.....	300.	175.	500.	675.
Blk. 11 O'Brien's 2nd.....	300.	1,030.	500.	1,530.
ENESE SENE-31-50-4 W.....	500.	500.	400.	900.
Trct 116 Hayden Lake.....	1,000.	1,855.	1,000.	2,855.
Trct 115, Hayden Lake.....	200.	175.	200.	375.
8-1-3 W. 53 A. Tax No. 915.....	200.	150.	50.	200.
B. CC.....	1,000.	500.	100.	600.
3f W of SW-20-52-3 W.....	400.	75.	.....	75.
30 Hayden.....	500.	750.	50.	800.
1-2, Blk. 35, Sherman Add.....	200.	300.	50.	350.
W ½ NW-10-53-3 W.....	700.	300.	400.	700.
N 0-49-3 W.....	500.	100.	350.	450.
11 Blk 5, Russell Add.....	500.	300.	500.	800.
L 19-11-50-4 W.....	500.	900.	.....	900.
2. Blk. 5, O'Briens 1st.....	2,000.	3,600.	300.	3,900.
3 ESWSE 35-52-3 W.....	300.	175.	200.	375.
151-4 W.....	500.	150.	100.	250.
8, Sherman Park.....	76.30	325.	600.	925.
Blk. 22, O'Briens 3rd.....	850.	550.	100.	650.
C. CDA & Kings.....	4,700.	1,100.	320.	1,420.
W ESW-5-48-4 W.....	411.	150.	25.	175.
N 25 E ¼ NE 26-47-5 W.....	300.	300.	.....	300.
SE of NE 30-52-3 W.....	3,000.	6,185.	500.	6,685.
SW 3-4-12-52-6 W.....	250.	120.	250.	370.
3-4, E ½ SW E ½ Sec. 30-52-4 E ½				
W E NWNE.....				
4-3, Blk. 6, Simms Add.....				



## MORTGAGES In Kootenai County, Idaho—(Continued.)

## Book 25

Page	Date	Name
324	3-19-18	Thomas M. Cable to M. P. Felton .....
325	3-20-18	Charles and Mary Secour to Margaret Simpson .....
326	3-21-18	Nellie E. and Edwin J. Harper to Lulu Corlish .....
327	10- 8-17	Berton L. and Morey E. McCullum to F. W. Fitz .....
328	1-22-18	Lucy Campbell to Sig. Hopland .....
329	3-27-18	Fred D. and Florence C. Harper to John F. Carlson .....
330	3-25-18	Jas. H. and Ella Powell to Julia E. Polson .....
331	3-28-18	Ethel and Burg F. Schmidt to Pat Lundy .....
340	4- 5-18	George and Marie Ammonds to Wm. Floyd .....
341	4-18-18	Frank E. and Susie V. Post to Myrtle M. Means .....
342	4-10-18	J. W. Buckammon to Eliza Robinson .....
343	4-20-18	Paddy Taylor and Husband to P. J. Bradneck .....
344	3-22-18	Thos. W. and Hazel Neill to A. R. Mathews .....
345	2-28-18	John S. Fisher and Gail F. Fisher to John E. Rumbourg .....
346	4-27-18	Carl W. Fishback to Blackwell Lbr. Co. ....
347	3-29-18	W. A. Layton to W. F. Meidecke .....
348	3-25-18	I. O. O. F. to Am. Trust Co. ....
349	4-16-18	Jas. H. and P. R. Harte to Am. Trust Co. ....
350.	4-16-17	Sam Parties .....
351	5- 3-18	Ellen A. and Lorenza B. Cleaves to Am. Trust Co. ....
352	5-10-18	Frank E. and Kate Alvord to Mrs. Ethel M. Williamson .....
353	5-11-18	Mick and Barb Vogl to H. B. Copeman .....
394	9- 4-18	H. Wolf to Rosa Rischer .....
395	9- 4-18	Wm. Lincoln and Jessie L. Sversen to Bessie Holmes .....
396	9- 9-18	M. B. and Clara Cown to Nettie Sayles .....
397	9-12-18	Wm. J. or Clara B. Phillips to Rosa Rischer .....
398	9- 4-18	Charles and Barbara Andres to First Ex. Nat. Bank .....
399	9-14-18	Asher C. and Lydia A. Hooper to Nettie Sayles .....
400	9-19-18	Edw. Fitzgerald to Eleanor Cathcart .....
401	9-15-18	N. G. Indian to C. W. Harbaugh .....
402	9-23-18	Henry Amell to Valley St. Bank .....
426	11-27-18	Augusta & G. G. McMathe to Valley St. Bank .....
427	12- 3-18	Carrie and Frank Ray to J. M. Perry .....
428	11-26-18	James N. and Lena Rhodes to Wm. Johnston .....
429	11-22-18	M. M. Geo. Crrittenden to Nellie C. Coonradt .....
430	12- 6-18	Ida. and Ed. M. Nogles to Valley St. Bank .....
431	12- 9-18	Carrie Belle and Brad Bora to John B. Taylor .....
432	11- 9-19	W. F. Edwards to Wm. Johnston .....
433	12-27-18	Hal. and H. Crampton to Arthur Edmonds .....

## MORTGAGES In Kootenai County, Idaho—(Continued.)

Description	Mortgage	Assessed Value		Total
		of land	Improvement	
E 5-50-6 W. ....	400.	400.	.....	400.
3 ad 4 .....	1,000.	450.	900.	1,350.
er operty on 7th St. ....	3,000.	425.	2,000.	2,425.
34 Hayden Lake .....	327.40	500.	.....	500.
SE of SW-18-49-4 W. ....	.....	.....	.....	.....
in E NW 19-49-4 W. ....	600.	1,000.	.....	1,000.
113 WSW SESW NESW-12-48-5 W. ....	300.	700.	50.	750.
W ENW SWNE-22-52-5 W. ....	100.	800.	.....	800.
Lot, Blk. 5 Reids Add. ....	200.	90.	300.	390.
22 Hayden Lake .....	786.	250.	150.	400.
41 ad 12, Blk. G, City CDA. ....	600.	150.	450.	600.
Tract 99, Avondale. ....	500.	200.	.....	200.
W 1/2 Tract 136 Hayden Lake .....	150.	125.	30.	155.
Blk. 11, Forest Hts. ....	1,000.	225.	600.	825.
E WNE SENW-27-50-1 W. ....	800.	1,150.	.....	1,150.
5 ad 8 E 1/2 SW-19-50-2 W. ....	308.10	1,200.	150.	1,350.
Description .....	.....	.....	.....	.....
2, Blk. J. Town & Kings. ....	2,750.	.....	.....	.....
Blk. 2, CDA & Kings. ....	2,300.	4,000.	1,600.	5,600.
4 & Blk. M, CDA. & Kings. ....	1,600.	2,500.	300.	2,800.
3 N. Prk. Add. ....	1,000.	75.	700.	1,275.
Tract 24, N 1/2 T. 25, Plat 8. ....	.....	.....	.....	.....
Blk. 3rd. Add. to P. F. ....	800.	445.	600.	1,045.
E 1/2, NESE SESE SESE-12-48-5 W. ....	.....	.....	.....	.....
SE 1/2, NWNW NENW-13-48-5 .....	1,800.	1,080.	50.	1,130.
1/2 351-4 W. ....	500.	1,600.	500.	2,100.
9-11-12, Sec. 4, NWNE 9-47-3 W. ....	700.	875.	.....	875.
Blk. 7, CDA. & Kings. ....	650.	275.	400.	675.
2 1/2 of SE 1/4 7-51-3 W. ....	300.	300.	.....	300.
W ESW .....	465.	1,170.	230.	1,400.
20 Dalton .....	300.	100.	.....	100.
of W. 158.75 of Lot 13. ....	200.	135.	400.	535.
SE 1/4-47-4 W. ....	800.	.....	.....	.....
E 1/2 SW 27-51-5 W. ....	275.	400.	25.	425.
41 Blk. 36, P. F. ....	500.	500.	350.	850.
1-3 W. ....	600.	600.	.....	600.
33 Hayden Lake .....	450.	500.	50.	550.
7, Blk. 20, Hayden Lake. ....	600.	225.	675.	900.
44 Blk. 26, P. F. ....	400.	500.	.....	500.
E 1/2 S 1/2 NW NWNW 35-49-1 W. ....	1,150.	700.	200.	900.
SW 1/4-51-3 W. ....	200.	500.	.....	500.
and, Blk. 28, Town & Kings. ....	1,000.	550.	650.	1,200.

## KOOTENAI COUNTY—IDAHO

76 Mortgages .....	\$176.75
Assessed Valn. ....	108.80
" Impts. ....	49.00
Total .....	\$157.55

## MORTGAGES In Kootenai County, Idaho—(Continued)

## Book 28

Page	Date	Name
155	11-27-18	L. & Janie Harth to George E. Stone.....
156	11-27-18	P. H. & Elsie Smith to State Bank Connell.....
158	10- 1-18	Lillian F. Seatin to Jas. D. Lyman.....
158	10- 1-18	Lillian F. Seatin to A. D. Lundy.....
159	10- 1-18	Gwendolyn Leatru to A. D. Lundy.....
159	10- 1-18	Same Parties .....
160	11-28-18	A. E. & Ellen B. McIntosh to Edgar Douglas.....
161	11-22-18	K. G. Huesky to John Wallins.....
162	12- 9-18	Edw. E. & Moria Thompson to E. E. Brandt.....
164	12- 4-18	Charles L. & Stella M. Heitman to Vermont Loan & Trust Co.....
171	12-16-18	Olan & S. Krom to O. J. Larson.....
171	12-13-18	Ralph E. & Nellie B. Rowman.....
173	12-17-18	W. B. Mitchell to O. C. Jorgenson.....
175	12- 9-18	A. P. Kroma to Edith J. Mead.....
178	11-20-18	P. C. Mashburn to Vermont Loan & Trust Co.....
181	12-19-18	Arthur J. & Florence S. Boro to H. B. Copeman.....
183	12-21-18	Paul & Flora to Wm. Mogg.....
185	12-12-18	C. O. & Ada Bishop to Pac. Bldg. & Loan Co.....
186	12-31-18	Joseph & Martha M. Leutin to M. M. Susenbaugh.....
187	12-31-18	Alf. & Eliza Boutilir to Nellie Gunderson.....
188	12- 7-18	John C. & Hannah Benton & John P. Tharter to John Young.....
192	12-30-18	T. J. & May Coleman to Wash. M. Saving Bank.....
193	12-17-18	W. B. Mitchell to Seward Iverson.....
200	11- 2-18	Wm. L. & Ella L. Tripplett to Arthur W. Colby.....
135	10-28-18	John Henry K. to James H. Fletcher.....
137	10- 8-18	Hilliard Townsite Co. to Mechanics Loan & Trust Co.....
139	11- 1-18	Emil W. & Leila M. Fried to N. I. S. & Loan.....
141		A. & Evelyn Steward to Louis S. Larson & Leona Hally.....
142	11- 8-18	John Pearson Hidmonk to Scandinavian Bank.....
145	11-12-18	Hugh Cummings to A. M. Ida. A. Newsans.....
146	10- 3-18	Robert J. & Mary R. Meeks to First Nat. Kellogg.....
150	11-13-18	Ethel & Thos. M. Dahl to W. P. Bower.....
151	10- 7-18	Henry & May G. Giguierre to John P. Gray.....
153	11-26-18	Wm. J. & Mabel J. Akins to Emma E. Peterson.....



## MORTGAGES In Kootenai County, Idaho—(Continued)

Mortgage	Assessed Value		Total
	of land	Improvement	
8-13 W	4,500.	1,520.	1,820.
35-2-5 W	2,550.	900.	1,000.
	1,200.		
3, 13, 14 Blk. 36	No Ass'mt.		
5354 & 60 Blk. 20 P. F.	900.	1,500.	1,500.
201-28-29-30 Blk. 36	1,500.	No Ass'mt.	
2, 14, 17, 18, 20, 30, Blk. 36	2,100.	3,500.	3,500.
122-6 W	2,000.	400.	400.
V S/NW 17-47-2 W	600.	600.	600.
IE-1-50-3 W	500.	400.	400.
1 & 2 NWSE Lots 3 & 4-34-53-5 W			
1 & SWNW SW 114 SWSE-2 Lots			
4, 1/2 N 1/2 N 1/2 S 1/2-3 Lots 1 & 2 S 1/2			
52-	27,775.	8,525.	9,529.
3 & W 1/2 SE-34-50-5 W	250.	840.	990.
277-3 W	2,000.	1,200.	1,450.
6 S 1/4 5 N 1/2 SE SWSE 5 7-51-5 W	640.	3,240.	4,040.
Trac 24 Plat 8 Greenacres	325.	250.	250.
N 1-50-3	1,000.	175.	375.
1 Taylors Park	400.	60.	710.
1/2 NW 1/4-10-47-4 W.	400.	575.	288.
1 & Blk. 5	2,400.		
SE 1/4 52-5 1-2-3-51-5	6,750.	1,275.	2,775.
18-3-4 W	700.	300.	550.
NE N 1/2 SE SESE-7 W 1/2 NW-17			
E-148-1 W	2,000.	987.	1,187.
1-3-	3,000.	750.	2,550.
6 NW 1/4-5 N 1/2 SE SWSE-5 all of			
5 W	2,000.	3,240.	4,040.
10-112-13-14 Sec. 6 NWNE & Lot 6			
1 W	4,750.	199.	399.
7 & Blk. E	1,500.	160.	560.
1, 23, 4, 5, 6 & 7 SESW & SE 1/4 20-			
Plats 2, 3, 5, 6 & SE S 1/2 19-51-3			
17W 1/2 28-51-3 W.	10,000.	17,550.	40,050.
7-Bl 23 Worley	700.	40.	640.
1/2 57 Plat 4 Greenacres	2,250.	500.	750.
2, 34, 5, of 20-48-4	500.	685.	885.
A. of SW 1/4 S of C. M. & St. P. R. R.			
3 A. of R. in SW of NW 1-50-5 W	1,000.	760.	910.
SW 1/4-48-1 W	600.	250.	325.
Plats 1 20 Plat 9 Greenacres	800.	500.	550.
1/2 20 of Blk. W. CDA & Kings	3,500.	3,000.	8,500.
NE of N 1/2 NW-8 SWSW Lots 11-12 5-			
W.	6,500.	275.	275.



## MORTGAGES In Kootenai County, Idaho—(Continued)

## Book 28

Page	Date	Name
154	11-26-18	Wallace S. & Agnes Young to Olive S. Graeshuk
113	9-26-18	G. A. & Ida M. Pfile to The Day & Hanson Co.
115	9-26-18	Same Parties
116	9-30-18	Rowland W. & Laura Waldo to Mable Krutson
117	9-27-18	Harry & Rosa Pitts to Bank of Spirit Lake
120	10- 4-18	Fred & Cora F. Dougherty to John Josephson
126	9- 4-18	Dania W. Cummins & Margaret to L. E. Little
123	9-23-18	Adolph & G. Donast to B. E. Taylor
124	10-17-18	Alfred & Eliza Bauteler to Chas. Corbet
127	10-21-18	Thos. E. & Emma Morraen to Emily Johnson
129	10-21-18	Stanely W. Yowell to Charles Corbet
130		Indefinite Description
131	10-21-18	S. A. & Ella Johnson to Wall. St. Bk.
133	10-19-18	Eric & Christina Hedlend to Hans Taboisins
65	7-29-18	Luther & Emma Eggers to Oregon Mtgr. Co.
72	7-31-18	Jas. A. Baldwin and to Marie Reed
73	8-12-18	Oscar Carlson to J. W. Stromdrog
74	8-13-18	Oscar J. E. & Emma Snively to State Bldg. & Loan Assn.
79	7-31-18	Geo. M. & L. B. Drake to Geo. Turm
84	8-29-18	Herman & Martha Duchsel to A. J. Fulton
87	8-31-18	Geo. & Mary Parchal to A. Cohn
96	8-28-18	J. A. & Emily Edens to David Cater
99	9-21-18	John L. & Bertha Watson
100	9-21-18	A. B. & G. M. Conkling to M. Hardman
101	9-20-18	J. B. & Mildred A. Peterson to Bank Spirit Lake
106	8-28-18	Wm. E. & Corona Finch to Vermont Loan & Trust Co.
109	9-27-18	Arthur & Mary J. Meeks to Bank Spirit Lake
1	4-20-18	Ethel & St. Clair to Elsie Wood
2	5-21-18	T. N. & Celesta Wisdom to Murphy Faire
6	4-20-18	Alonza & Davis J. Brainard to Weber Bank Wardner
8	6-10-18	Arthur & Eliz L. Paul to Austin Ready
13	6- 8-18	J. F. & Catherine Benton to August Schmidt
24	6-18-18	W. J. & Sadie L. Johnston to Wilken Geath
28	6-21-18	Arthur & Grace M. Donahoe to Alice Kenitz
30	6-26-18	Cora M. Clark to G. L. Farnham
41	7- 1-18	Edwin J. & Cora F. Franklin to Jessie Dorr
42	6-21-18	Geo. & Mary Geo. Parshal to A. Cohn
46	7-11-18	Geo. L. & Mary A. Wall to Ada L. Tales
47	7-12-18	Geo. & Martha Dupsan
49	6- 5-18	CDA Hopsital Co. to Am. Trust Co.
52	7-20-18	Ross & Jessie B. Bassett to Jacob L. & Mabel B. Allison
58	7-25-18	Carrie & B. F. Williamson to Effie S. Hurd
61	5-29-18	L. Lake Lumber Co. to Vermont Loan & Trust Co.

(Continued)

## MORTGAGES In Kootenai County, Idaho—(Continued)

		Mortgage	Assessed Value of land	Improvement	Total
W32-54-2 W		500.	805.		805.
E 3-53-3 W		3,000.	1,250.		1,250.
W 6-48-3 W		550.	695.	75.	790.
W 2-53-5 W		500.	1,205.		1,205.
S 20 NENW NWNE 29-50-5 W		2,300.	1,190.	200.	1,390.
31-5-6-50-4 W		710.89	3,300.	800.	4,100.
24 Blk. 6		5,000.			
N 3 N½ SE 29 E½ NW NESW					
5		8,500.	7,200.	300.	7,500.
3 & N½ of S½ of NW 4-50-4 W		1,000.	1,750.	250.	2,000.
½ ½ SW W¼ W½ SE-22-47-5		2,500.	1,613.		1,613.
W SE SESW-1-49-5 W		500.	800.	25.	825.
308-3 Lot 1 Sec. 30 & NENE 25-48-					
B.		1,400.	242.	300.	542.
W 19-50-5 W		1,000.	1,999.	175.	2,165.
E 49-1 W		500.	200.	50.	250.
E 49-4 W		650.	920.		920.
Loan Add ½ NE¼ 5-51-5 W		1,500.	500.	100.	600.
W Lots 3 & 4 S½ NE¼ Lots 1 & 2					
1 & 2 S½ NE-1-47-6 W		3,500.	1,600.	150.	1,750.
1-47-5		3,500.	1,900.	300.	2,200.
NENWSW 32-52-4 W		750.			
E 32-52-4 W		4,550.	2,250.		2,250.
E 32-52-4 W		2,500.	915.	50.	965.
2 & 5-19 NESE 19 Lot 1 30-					
W.		3,420.	525.	2,000.	2,525.
183-3 W		1,800.	900.	100.	1,000.
2-5 NENE-7 NWNW-8-47-2 W		900.	1,415.	50.	1,465.
Lot 4 Blk. 32		1,700.	150.	700.	850.
NW 7 NENE-18 S½ SE-7-47-2 W		400.	400.	50.	450.
E 32-52-4 W		5,400.	5,550.		5,550.
E 27-51-4 W		1,400.	500.	100.	600.
W 9-52-4 W		1,000.	700.	200.	200.
W 5-48-5 W		1,500.	900.		900.
NW 34 SENE 33-49-2 W		600.	400.	50.	450.
NW ½ NE 15-47-2 W		400.	800.	100.	900.
SW Lots 4 & 5-13-51-6 W		1,100.	855.	100.	955.
SE 4-48-6 W		500.	1,150.	100.	1,250.
16-7-5 W		500.			
7-8 Blk. 51. Simms Add.		500.	120.	300.	420.
2-48-5 W		500.	2,300.		2,300.
8 19 Blk. 22 Forest Hts.		4,000.	300.	5,000.	5,300.
3 4 13-48-6 W		500.	880.	50.	930.
4-48-5 W		3,500.	2,000.		2,000.
NV 11-50-4 W		4,000.	3,455.	700.	4,155.

# MORTGAGES KOOTENAI COUNTY—IDAHO

## Book 25

Page	Date	Name
226	10- 1-17	Herbert H. and Florence L. Barton to Hans A. Anderson.....
227	10- 1-17	John G. and Alice J. Wallar to Bessie U. Reed.....
228	10- 5-17	Thos. J. & Nellie C. Russel to L. D. Means.....
229	10- 5-17	Silas & M. Miller to Rathdrum State Bank.....
230	10- 2-18	Neil O. & Veona Courtney to W. E. McCarty.....
231	10- 6-17	Ernest Van Cleave to Rathdrum State Bank.....
232	10-10-17	Ella & Samuel Wilson to E. S. Knowlton.....
233	10-10-17	Franklin & Lena Lewis to John W. Merritt.....
234	10-11-17	Frank & Luella Merrilland to Edwin J. & David W. Gaswood.....
235	10-16-17	Maltin J. & Michael J. Ohmann to Joseph Billedean.....
236	10-13-17	Jas. & Eliz O'Rielly to Edward Morcott.....
237	10-18-17	Robert N. Hadwin to Grace Britton.....
238	10-18-17	Lewis & Anna Wilson to Sydney Davis.....
239	10- 8-17	Howard & Emma E. McPhee & Edward Marshall to Alice Hin.....
240	Sept. 28	
241	10-29-17	A. E. & Malinda Bookwalter to Alice Hintz.....
242	10-26-17	A. J. Miller Milsaps to J. B. Milsaps.....
243	10-15-17	Joseph P. & Lila H. Gohres to Eliz L. Purcell.....
244	10-30-17	Grant & Anna C. Sheffield to Rathdrum State Bank.....
245	10-16-17	Frank McNeas to James Delaney.....
246	10-24-17	John N. & Ella M. Pierson to State Bank Worley.....
399	9-14-18	Asher C. & Lydia A. Hooper to Nettie Sayles.....
400	9-19-18	Edw. Fitzgerald to Eleanor Cathcart.....
401	9-15-18	N. G. Indian to C. W. Harbaugh.....
402	9-23-18	Henry Amell to Valley St. Bk. ....
426	11-27-18	Augusta & G. G. McMathe to Valley St. Bk.....
427	12- 3-18	Carrie & Frank Ray to J. M. Perry.....
428	11-26-18	James N. & Lena Rhodes to Wm. Johnston.....
429	11-22-18	M. M. Geo. Crrittenden to Nellie C. Coonradt.....
430	12- 6-18	Ida. & Ed. M. Nogles to Valley St. Bank.....
431	12- 9-18	Carrie Belle & Brad Bora to John B. Taylor.....
432	11- 9-19	W. F. Edwards to Wm. Johnston.....
433	12-27-18	Hal. & H. Crampton to Arthur Edmonds.....



# MORTGAGES KOOTENAI COUNTY—IDAHO

Description	Assessed Value		Improvement	Total
	Mortgage	of land		
67 Hayden Lake Pk. ....	550.	275.	400.	675.
6 Thanks Boyd-11 N 22-12-6 Granite	250.	.....	.....	45.
Lot 5 SE ¼ 3-50-5 W .....	.....	.....	.....	.....
E ¼ 52-5 W .....	400.	350.	150.	500.
3 1/2 N ½ SW SWSW 35-5-4 W .....	.....	.....	.....	725.
1/2 1/2, Lots 1-2-3-4-3-53-3 .....	.....	.....	.....	3,510.
2-4-4 S ½ SW SWSE 34-50-4 .....	2,000.	880.	300.	1,180.
1 86-3-47-4 6-4-47-4 .....	500.	300.	75.	375.
W. Gary, except 5 A. in Lot 5, Lot 6-1-48-6 W	9,000.	3,195.	800.	3,995.
of lot 39-14-50-4 Com. at SE Cor.	.....	.....	.....	.....
20 W 8' S 280' thence E 167' to be-	.....	.....	.....	.....
ing .....	700.	300.	400.	700.
260-5 W .....	400.	600.	250.	850.
2 It 10-9-48-4 .....	1,000.	380.	100.	480.
W 7-47-5 .....	600.	350.	.....	350.
all to A. W Des. Indef. ....	1,500.	800.	100.	900.
D'Hens 4th. ....	900.	250.	700.	950.
W 9-50-5 W .....	2,475.	1,000.	350.	1,350.
3 8-52-5 W. ....	2,600.	175.	.....	175.
Bank 4-5-5 W. ....	5,600.	7,600.	150.	7,750.
19-3 W 1st. Add. Mtgr. ....	4,500.	2,200.	50.	2,250.
W SWSE-31-48-4 .....	.....	.....	.....	.....
20 Dalton .....	300.	100.	.....	100.
of W 158.75 of Lot 13 .....	200.	135.	400.	535.
E 7-47-4 W. ....	800.	.....	.....	.....
E SW 27-51-5 W .....	275.	400.	25.	425.
4 Blk. 36 P. F. ....	500.	500.	350.	850.
1-3 W .....	600.	600.	.....	600.
32 Hayden Lake .....	450.	500.	50.	550.
Blk 20. Forest Hts. ....	600.	225.	675.	900.
4 Blk. 26 P. F. ....	400.	500.	.....	500.
E 3 S ½ NW NWNW 35-19-1 W .....	1,150.	700.	200.	900.
SW -51-3 W .....	200.	500.	.....	500.
B. 28 Town & Kings .....	1,000.	550.	650.	1,200.



## KOOTENAI COUNTY—IDAHO

290 Deeds .....	\$290,123.42
Assessed Valn. ....	161,088.00
" Impts. ....	45,940.00
Total.....	\$207,028.00
	88,858.00
	\$118,170.00

DEEDS  
KOOTENAI COUNTY—IDAHO

Page	Date	Name	Consideration	Stamp
5	5- 1-18	Wm. J. Johnston to Jacob Ritter.....	10.	3.00
8	4-25-18	Geo. H. Schlegel to Chas. H. Sewell.....	3500.	3.50
19	5-17-18	C. L. Dittemoor to Wm. Stevenson.....	150.	.50
20	5- 6-18	Mollie A. Mrs. C. W. Webber & husband to J. J. Kratch .....	6500.	6.50
25	5-13-18	Wm. Mayer to Chas. G. Westenson.....	400.	.50
27	4-24-18	Dan M. Wing to O. E. Aondt.....	450.	.50
29	5- 7-18	Elsie Stevens & G. Stevens to Olive A. Kammer.....	2000.	2.00
32	5-11-18	Earl P. Broone to Frank Billerack.....	300.	.....
64	5-31-18	Fred E. Melder to P. Lumber Co.....	3500.	2.00
		Mtgr. ....	1500.	.....
65	6- 6-18	E. P. Ripley to Nellie A. Bowers.....	2000.	2.00
70	5-15-18	Martin Severson to Hans. C. Hanson.....	2000.	2.00
71	5-25-18	Bridget Foley to Eugene Osborne.....	1400.	2.00
84	6-14-18	T. J. Deck to Allen R. Brown.....	2500.	.....
91	6-18-18	Chas. H. Bowers to Edward J. Johnston.....	700.	.50
107	6-27-18			
121	6-26-18	Ben Hose to Abraham Singer.....	3000.	3.00
142	7- 1-18	Gus Hansing to O. F. Helgerson.....	2100.	3.00
145	12- 7-17	Custer J. Ray to Elmer H. Chect.....	3500.	3.50
167	7-20-18	Jessie L. Allison to Ross Bassett.....	1500.	1.00
189	5-28-18	Adolph C. Schrader to Elizabeth Anerrman .....	3500.	3.00
195	6-22-18	Ethel & L. St. Clair to Arthur Donagher.....	800.	.....
206	7-16-18	Geoff S. Pritchord to Fred E. Umbach.....	100.	.50
213	7-27-18	Oneil Irvin Co. to Rose Lake Lbr. Co.....	2750.	1.00
220	4- 9-18	L. E. Kirkpatrick to P. Lbr. Co.....	4500.	4.50
230	5- 3-18	Matilda & Chas. Winter to Jas. McKillep.....	1000.	1.00
250	8-22-18	Andrew Briggs .....	3800.	4.00
254	7-12-18	John R. Walthen to Daniel O. Fisher.....	2000.	2.00
266	8- 9-18	Frank W. Shultz and Anna D. Shultz to Ernest Wienss .....	16000	16.00
375	9-23-18	Geo. Parcel & Wife to A. Cohn.....	2200.	2.50
395	10-18-18	John Louis to Chas. S. Adams.....	6500.	6.50
405	10-28-18	Wm. O. Kluckholm to J. D. Moster & D. M. Parkhurst .....	2400.	2.50

# DEEDS KOOTENAI COUNTY—IDAHO

Description	Sec.	Assessed value		Total
		of land	Improvement	
S½ SE .....	28	.....	.....	.....
N½ NE 49-2 .....	33	700.	25.	725.
Lots 4 & 5 .....	2	.....	.....	.....
" 1 48-1 W .....	3	.....	.....	.....
S½ SW 49-1 W .....	35	335.	150.	485.
Lots 11, 12, 13 Blk. 37 .....	.....	125.	100.	225.
SWSW SESW .....	13	.....	.....	.....
NWNW NENW 47-4 W .....	24	2415.	.....	2415.
Lot 7 .....	6	.....	.....	.....
Lot 1 53-5 W .....	7	.....	.....	.....
S½ SE 53-6 W .....	1	920.	.....	920.
Lot 2 Blk. 21 O'Briens 3rd .....	.....	150.	.....	150.
7, 8, 9, Blk. 9 .....	.....	325.	500.	825.
Lot 11, Blk. 2 Hunts Add. ....	.....	225.	.....	225.
S½ NE Lot 1 & 2 52-5 .....	5	425.	.....	425.
Lot 2 Blk. A Lakeside Prk 8-53-4 .....	.....	135.	100.	235.
NWSE 28-48-2 W .....	.....	380.	250.	630.
W½ NW SENW .....	5	.....	.....	.....
Lots 1, 2-6-51-2 W .....	.....	1208.	.....	1208.
SE½ 21-52-4 W .....	.....	800.	.....	800.
E½ NW 1-53-3 W .....	.....	477.	.....	477.
SWSE S½ SW .....	3	.....	.....	.....
SESE 4-53-5 W .....	.....	790.	.....	790.
Lot 10 in Blk. 28 Town & Kings .....	.....	275.	700.	975.
W½ W½ 223 Hayden Lake .....	.....	1125.	.....	1125.
Lots 3 & 4 13-48-6 W. ....	.....	880.	50.	930.
Tract 60 Blk. 36 .....	.....	500.	400.	900.
NWNW 17 NENE 18 S½ SE 7-47-2 W .....	.....	400.	50.	450.
W½ NE W¼ SE 24-51-6 W .....	.....	1200.	.....	1200.
SENE E½ SE-8-51-1 W .....	.....	761.	.....	761.
S½ NW Lot 3, 4-52-5 W .....	.....	400.	.....	400.
Tract 51-Avondale .....	.....	500.	.....	500.
Lot 1-12-48-6 W .....	.....	1385.	300.	1685.
Lots 1, 2, 3, 4 30-53-2 .....	.....	1500.	200.	1700.
Lots 1, 2, 3, NENW S½ SE SESW 5-48-3 W Lots 2 & 3 .....	.....	.....	.....	.....
S½ NW 4-48-3 W Lots 3 & 4 SENW NESW 5-48-3 W .....	.....	4970.	.....	4970.
NW½ 16-47-5 W .....	.....	Not Assessed.	.....	.....
& 4 Sec. 25-47-6 .....	.....	2700.	100.	2800.
, 3, 4 32-49-5 .....	.....	1156.	.....	1156.

## DEEDS—Kootenai County, Idaho—(Continued)

Page	Date	Name	Consideration	Stamp
407	8-17-18	Rose Lake Lumb. Co. to C. Ryser.....	1500.	.....
415	8-27-18	N. P. R. Co. to Edd Beggs.....	2158.72	2.5
417	11- 2-18	Wm. Habler to Spokane E. Trust Co.....	1400.	1.5
439	11-12-18	A. M. Newson to Hugh Cummings.....	1400.	1.5
440	11- 6-18	T. J. Deck & L. D. Meanstrom to Alice Mathews.....	2300.	2.0
464	12- 2-18	Fred Harper to A. W. Harper.....	1800.	.....
477	7-22-18	E. L. Young to Henry Larson.....	1000.	1.00
490	10-28-18	Louis Larson & Louise Halley to A. Stewart & wife.....	2550.	3.00
495	10- 7-18	Homer G. Quigley to Ralph W. Straight.....	8000.	8.00
496	7-18-18	Pearl Brin to R. J. Hanson.....	1500.	1.50
502	5- 6-18	James Rocke to Matilda Miller.....	140.	.50
510	12-20-18	Jas. H. Beattey to Menasha Wood Co.....	4200.	.....
515	11- 8-18	Otto Ulbright to Chas. Wilk.....	155.	.50
538	.....	Eliza J. Malhun to Arnold Isoverson.....	1200.	1.50
562	12-26-18	John G. Jurvell to Emil Miller.....	5000.	5.00
380	12- 3-18	Ida & P. Putnam to Bessie E. Smith.....	2500.	.....
581	1-22-19	E. J. & Nellie Hogler to A. A. Crane.....	1000.	.....
592	1-22-19	Geo. H. Nichols & Clarence E. to Clans K.....	800.	.....
617	1-23-19	Jas. Roche to Malinda Bankwater.....	325.	.50
607	4-13-18	Alpha Clark to F. Whelan.....	1000.	.....
618	12-11-18	Russell & Pugh to Ralph E. Rodman.....	2500.	2.50
623	1-20-19	Florence S. Weld to N. P. Draper.....	500.	.....
633	2-10-19	W. L. Davis to C. E. Oaks.....	2700.	3.00
11	11-12-17	L. D. Alexander to Chas. R. Carlson.....	434.70	.....
18	11-12-17	Carl McDowell to Alex D. McLennon.....	500.	.....
20	10-11-17	Mill Land Co. to Pan. Lbr. Co.....	2500.	.....
31	11-15-17	Davids W. Garwood to Geo. A. Bessard.....	3000.	.....
57	11-21-17	S. W. Yowell to Isaac Garrett.....	5500.	.....
58	11-21-17	Isaac Garrett to Stanley W. Yowell.....	5500.	.....
79	11-30-17	Sydney A. Bartlett & Wife to Henry P. Meiser.....	100.	.....
85	11-27-17	Timber Deeds, C. W. Pelham to Russel & Pugh.....	4500.	.....
80	10- 8-17	Henritta McConnell to W. R. Shanpler.....	3800.	.....
86	12- 1-17	Thos. W. Allen to Alba L. Gravens.....	8000.	8.00
96	11-19-17	Jas. S. Lowe to Jas. Wilson.....	400.	.....
97	9-10-17	John F. Saylor to Jas. J. Day.....	2000.	.....
114	11-15-17	Stephen Bacon to Frank Bacon.....	1000.	.....
125	12-14-17	Chas. H. McCauley to M. E. Hay.....	3850.	2.50
126	12-14-17	Clara E. Kneller to Charles O. Kneller.....	2000.	2.00
144	11-13-17	Elizabeth Schuldt to Fred Widman.....	500.	.50
Timber Deeds				
146	12-18-17	John R. Campbell to Ed Rultidge.....	3000.	.....
153	12-21-17	Wm. M. Masiet to A. E. Barkdall.....	3750.	.....
169	12-31-17	Edith McPherson & Husband to F. O. Craig.....	2500.	.....
170	12-20-17	Eliza M. Jay to John Peterson.....	1000.	.....
172	1- 2-18	Luke Hampton to Sig. Hopelund Timber.....	440.	.....
177	12-29-17	Hilliard Tonsite Co. to Geo. T. Sims.....	9000.	9.00
213	11-30-17	Sidney A. Bartlett to Henry P. Meiser.....	100.	.....
217	12-20-17	Henry Weaver to Steve Vaitur.....	4000.	4.00
228	1-19-18	John Singfelder to Sterling A. Zucher.....	700.	.....



## DEEDS—Kootenai County, Idaho—(Continued)

Description	Assessed value of land	Improvement	Total
1½ SE 1 & 2 10-48-3.....	900.	100.	1000.
5-52-6 .....	539.	.....	539.
WSE SESW 2-48-1 W .....	180.	75.	255.
9 of SWNW S. of C. M. & S. P. R. 7 A. of SENW S. f C. M. & 4 1-3 A. SW of NW S of C. M. St. P. Ry.....	760.	150.	910.
½ SW 23-51-5 W. ....	1210.	250.	1460.
ESE 11, SWSW SESE NESW 12-48-5 NWSW 25-48-5	1000.	100.	1100.
ESE 12-47-6 W .....	300.	.....	300.
tract 57 Plat 4 Greenacres .....	500.	250.	750.
½ NW ½ SW-12-47-5 W .....	1980.	250.	2230.
E¼ 29-49-5 W .....	800.	.....	800.
ot 11 Blk. 11 .....	50.	.....	50.
tract 93 Sherman Prk. ....	600.	1800.	2400.
½ NENE 29-52-3 W .....	100.	.....	100.
Blk. 34 ¼ C. D. A. & Kings.....	300.	800.	1100.
ESE NESE SWSE SESE 25-47-3.....	2760.	150.	2910.
tract 264 Dalton .....	250.	.....	250.
N½ SE of SW¼ 1-50-4 W .....	500.	.....	500.
ESE of 4 SWSW of 3 N½ SEN NWNW 3, 520 R. D. f N. 40 rds. of lot5 3-48-4.....	635.	.....	635.
ot 4 Blk. 30 O'Briens.....	250.	.....	250.
WESW 2-47-3 W .....	100.	.....	100.
W¼ 27-47-3 .....	1200.	250.	1450.
ots 11 & 12 Blk. 10 Simms .....	110.	400.	510.
W¼ 20-53-2 .....	1000.	100.	1100.
-3-48-5 W .....	220.	.....	220.
WSE-28 NWNE-33 .....	275.	350.	625.
ESE-7 E½ NE NESE 18-53-5 W .....	2647.	.....	2647.
N¼ SE 1-48-6 W. ....	1100.	.....	1100.
NE½ 13-47-5 W. ....	1600.	.....	1600.
E½ E½ of SW¼ W¼ W¼ of SE¼ 22-47-5 W. ....	1613.	.....	1613.
SW¼ 9-49-1 W .....	3450.	.....	3450.
½ SW SWSE 9-47-3 .....	660.	.....	660.
NWSW SWSW-25 NESE SESE 26-47-4 W .....	850.	100.	950.
43, 244, 249, 250 Hayden L.....	2000.	1000.	3000.
tract 69 Dalton .....	250.	.....	250.
NWNW 10-49-4 W .....	650.	.....	650.
SW¼ 17-49-4 W .....	1200.	.....	1200.
& 2 9-48-5 W .....	1000.	100.	1100.
¾ NW 9-49-4 W .....	545.	50.	595.
E¼ SE¼ 15½ A. in E½ SW of SW 31-52-4 W .....	1500.	.....	1500.
NWNW NENW SWNW SENW 24-47-3 W .....	1556.	.....	1556.
ots 5-9-10 8-48-5 W NE of SE 12-48-6 W.....	2150.	200.	2350.
ot 1 & 2 Blk. 40 O'Briens Add.....	325.	400.	725.
ENW 20-52-3 W .....	300.	200.	500.
NE¼ 27-50-5 W .....	400.	555.	955.
SW¼ 24-51-4 W .....	3530.	550.	4080.
Part of NE¼ 24-51-4 W .....	.....	.....	.....
Part of SE¼ 24-51-4 W .....	.....	.....	.....
SW¼ 9-49-1 W .....	3450.	.....	3450.
3 A. in N½ Sec. 18-50-3 W.....	1855.	1000.	2855.
N½ Tract 116 S½ 115, Hayden L. ....	500.	400.	900.



## DEEDS—Kootenai County, Idaho—(Continued)

Page	Date	Name	Consideration	Stamp
231	12- 8-17	Theo. J. Miller to Grant Lumb. Co..... Timber Deeds	.....	.....
242	1-28-18	F. W. Owen to Alfred W. Kimbell & Silas W. Oxford.....	1900.	2.0
262	1-19-18	John J. Smith to Reardan Imp. & Hard. & Fur. Co.....	1000.	.....
263	1- 1-18	J. M. Brown & Wife to Ind. Order of Odd Fellows.....	2400.	.....
268	12- 4-17	August Ludwig to Ed Rutledge.....	5500.	5.5
289	2- 7-18	Mary Field to Nellie De Roshia.....	800.	.....
293	2-20-18	Jas. Garrick & Wife to Wm. Schatt.....	9000.	9.0
308	2-20-18	Geo. N. Osborne to Russell & Pugh Lbr. Co.....	9000.	7.5
310	1-28-18	Ernest Baulilber & Wife to Barnett Stevens.....	8000.	5.0
312	1-22-18	E. D. German & Wife to Herbert B. Bullen.....	3500.	1.5
317	2-27-18	Emma J. Daly to Eva W. Hunete .....	350.	.50
345				
346	12-10-17	Axel Miller to Mary Miller.....	250.	.....
350	10-10-17	Augel Evanoff & Tony Lafleff to C. M. McReynolds.....	5500.	.....
355	1-30-15	H. F. Albright to Grant Lbr. Co.....	4500.	9.0
359	2-26-18	J. M. Casey to A. A. Cram.....	1500.	.....
404	2-23-18	Thomas F. Healy to Herbert C. Harris & Fred May.....	4400.	.....
542	3-26-18	Timber Deeds Emil Miller to Ed. Ritledge Timb. Co.....	5500.	.....
566	3-20-18	Blackwell Lbr. Co. to Geo. E. Canfield.....	1305.	1.50
570	4- 4-18	R. O. Thomas to Idaho Lbr. & Mfg. Co. ....	2000.	2.00
587	4-11-18	R. L. Block Guardian to Otis Michael.....	2600.	.....
602	4- 9-18	Frank G. Minzel to Amiel Wagner.....	350.	.50
611	4-15-18	J. Brawman to Herman Fuller.....	750.	1.00
612	4-20-18	John Louis to Chas. S. Adams.....	6000.	6.00
620	3-26-18	F. W. Corder to Thomas C. O'Niel.....	1500.	1.50
2	5- 9-18	J. H. & Ada Asbury to Sarah E. Widner.....	1.	1.00
2&3	1908			
6	5- 1-18	Frankie Nogler to Jessie Blocl.....	1.00	3.00
7	12-26-17	F. E. Carrie Urnback to A. J. Smith.....	1.	1.50
10	4-11-18	Wm. J. Webb to Emil Welder.....	1.	4.00
11	1917 Deed			
12		John & Emma Linn to A. R. Tucker.....	1.	.50
13		.....	1.	None
14	3-11-16	Too Old.		
16	2-26-18	Bessie L. & Lawrence Hamp to J. C. Lawrence Co.....	1.	2.00
18	12-10-18	Abraham & Anna Cole to H. M. Fried.....	1.	.50
21	4-15-18	Ray J. & Ruth M. Thomas to Chas. A. Polk.....	1.	1.00
22		Dotson Wife to Dotson.....	.....	.....
23	4-20-18	John M. & Maude Sullivan to Florence A. Eipper.....	1.	2.00
24		2 C Deeds		
26		W "	1.	No
28	7-17	Too Old		
31	4-15-18	S. L. Land Co. to W. F. Patter.....	1.50	No

## DEEDS—Kootenai County, Idaho—(Continued)

Description	Assessed value of land	Improvement	Total
4 SE-15 N½ NE-22-47-3 .....	1732	.....	1732.
½ SW of SW being the West ½ of 5-18-51-5 W.....	300.	300.	600.
tract 102 Plat 5-32-51-5 W. ....	250.	.....	250.
lot 1 Blk. 3 Harrison .....	700.	5000.	5700.
ENE NWNE NENE 23-47-3 W SWNE.....	1771.	.....	1771.
lot 7 Park CDA .....	300.	450.	750.
W¼ 20-47-5 W .....	4800.	100.	4900.
lot 3 NESW 7-47-2 W, Lot 6 NESE 12-47-3.....	650.	200.	850.
½ NE part of N½ NW lying E of Public Road 28-47-5 .....	2125.	300.	2425.
tracts 14, 15, 16, 17 & 18 Fruit. ....	450.	700.	1150.
lot 14 Blk. 34 Spt. Lake .....	250.	125.	375.
lot 9 Blk. 11 Sanders Park. ....	50.	.....	50.
lots 4, 5 Sec. 20-50-5 W .....	905.	300.	1205.
ENW N½ NE SENE 21-47-3 W N½ NE-15-47-3 W.....	2415.	.....	2415.
tract 166 Hayden Lake .....	500.	.....	500.
W¼ 16-47-2 W .....	800.	200.	1000.
W¼ 24-47-3 W .....	900.	1835.	2725.
½ SW Lts, 3 & 4-32-49-5 .....	650.	.....	650.
W¼ 35-52-5 W .....	500.	1320.	1720.
½ SW SE of SW SW of SE-20-53-4.....	1488.	.....	1488.
E of NE of SE-26-51-5 W .....	250.	.....	250.
lots 7, 8, 9, Blk. 26 Simms.....	100.	475.	575.
& 2 25-47-6 W .....	2700.	150.	2850.
tract 335 Hayden Lake .....	500.	300.	800.
lot 4 Blk. 21 CDA & Kings.....	275.	350.	625.
3 & 79 Blk. 6 Crane Prk .....	250.	850.	1100.
5 & Fractional 45 & 46 Blk. 31 P. F. ....	250.	200.	450.
½ NE E½ SE 30-47-2 W .....	2430.	200.	2730.
½ Tract 78 Avondale .....	250.	.....	250.
tract 2 Messiam Prk. ....	450.	1200.	1650.
3 & 34 Blk. 31 P. F. ....	250.	.....	250.
tract 135 Hayden Lake .....	500.	.....	500.
Short Form Deed .....	.....	.....	.....
tract 61 Plat 4 Greenacres .....	500.	150.	650.
& 8 Blk. 14 Spt. Lake .....	180.	No.	180.

## DEEDS—Kootenai County, Idaho—(Continued)

Page	Date	Name	Consideration	Stamp
35	5-20-18	.....	1.00	No
36		Sheriff Deeds Foreclosure		
38	5-17-18	Emmett & Lena Janson T. Maud Deleta Wisdom.....	1.00	6.
39	4-10-18	S. E. & Henry Dyer to Thomas B. Connor.....	150.	
41	2-25-11	Too Old		
43		Sheriffs Deed Foreclosure		
44	5-16-18	Domenica S. & Wife to Cornelo Capogreco .....	200.	
46	5-13-18	Wm. & Ella E. McCarther to Charles Charleston.....	200.	N
47	4-20-18	Harrison & Hattie Brown to Thos. J. Coleman.....	50.	
48		Sheriffs Deeds		
49	5-11-18	Echo Realty Co. to James Johnston.....	250.	
51		.....	1.	No
52	2-25-11	Too old		
53	5-31-18	Geo. & Mary A. Cooper to Daniel M. Sausa.....	1.	1.0
55	2- 4-18	Coplen's 3rd to J. F. McGured.....	1.	1.0
56	5-29-18	Stephens I & Maggie S Davis to Wm. L. Corbett.....	1.	2.5
57	6- 3-18	C. A. Long to E. P. Ripley.....	1.	
58	1- 2-17	Anna May & J. W. Peiterson to E. P. Ripley.....	1.	
59		Sheriffs Deed		
61		Transfer of Mtgr. to Chas. Church.....	1.	No
62	5-16-18	Chas. Burrow to B. L. Keatts.....	1.	1.5
63	5-31-18	Susan W. Bell to Golden W. & Geo. L. Bell.....	10.	
66		No Money Consideration in this		
68		.....	1.00	N
68		Sheriffs Deed		
73		Hopeslund to McLawson .....	1.00	
74		McLawson to Hopeslund .....	1.00	
75	6-15-18	.....	1.00	N
76	5-13-18	David K. Smith to John Harp.....	110.	
77	1- 3-18	Div. of Property by Heirs.....	50.	
79		Indefinite Des. ....	1.00	N
80		Right of Way only		
81		Cemetery Lot CDA.		
82		Small Tract .....	1.00	
83	4-15-18	Jas. & Alice Madson to R. Mortell.....	108.	

## DEEDS—Kootenai County, Idaho—(Continued)

Description	Assessed value of land	Improvement	Total
E 1/4 S 1/4 SW NESW 32-52-4 & 4 Blk. 11 Sec. 16 53-3 W	40. 40.	150. 150.	190. 190.
A. in SW Cor. of SWSW-24-48-3 W.	50.	No.	50.
Spt 8 & 9 Blk. A.	80.	250.	330.
Blk. 20 Spt. Lake	100.	No.	100.
Blk. 6 Echo Beach	30.	125.	155.
Spt 4 Blk. E. City CDA.	125.	375.	500.
& 2 Blk. 11 Harrison	250.	100.	350.
Spts 1, 2 Plat 5 Greenacres.	500.	100.	600.
Spt 2 Blk. A. Lakeside Prk.	135.	100.	235.
Spt 2 Blk. A. Lakeside Add.	135.	100.	235.
Tract 15 Blk. 6 Greenacres	500.	250.	750.
1/2 Tract 129 Hayden Lake	250.	150.	400.
Tract 16 Plat 6 East Greenacres	350.	No.	350.
W 1/4 2 Blk. U City of CDA.	45.	No.	45.
1/2 Tract 224 Hayden Lake	250.	No.	250.
Blk. A Sunnyside Add to Harrison	15.	75.	90.
& 3 Blk. 12 Simms Add CDA.	100.	No.	100.
Blk. 2	35.	50.	85.



## DEEDS—Kootenai County, Idaho—(Continued)

Page	Date	Name	Consideration	Stamp
85	5-31-18	State of Idaho to I. M. McCall.....	525.	Non
86		Mining Deeds .....		
87		" " .....		
88		" " .....		
89		Patent .....		
90	5- 7-15	Old .....		
92		Indefinite Description .....		
94	6-17-18	Jas. H. & Lucy J. Irners to Laura Elma Behm.....	1.	5.0
99	6-18-18	Guy & Lily Seaton to R. C. & Adelia M. Grant.....	1.	.7
100		Indefinite Description .....		
101		S. A. T. Jelmsted & wife to Andrew & Emma Elfstein .....	1.	.5
104		Charles & Mary Southwell to C. J. Leidorf.....	1.	1.5
106		Two Deeds .....		
107		Deed .....	1.	Non
110	6-21-18	Marvin H. & Al. Kennedy to John H. Schlack.....	1500.	1.5
112			1.	.5
113			1.	.5
114			1.	Non
116			1.	.5
117		Sheriff's Deed .....		
119			1.	Non
120	7- 1-18	Coralin & Philitus Putnam to J. E. Meredeith.....	1.	2.00
123	5-13-18	N. P. R. R. to Eunis C. Thomas.....	63.	.5
124			1.	.5
126	6-26-18	C. J. & Julia Leidorf to Cora M. Clark.....	1.	3.0
127			1.	Non
128		2 C. D. ....		
129		Too Old .....		
130		Husband and Wife .....	1.	
131			1.	.5
132			10.	.5
133	7- 5-18	Andrew Soderstrom to Chester Jergenson.....	250.	
134	6-29-18	M. A. & Chester D. Gibbs to Lucia Armstrong.....	750.	
135		Cemetery Deed .....		
136			1.	Non
137	11-20-18	F. M. & Maggie Newman to Elma E. Parken.....	2000.	
138	6-27-18	Ida M. & F. H. Tavens to Elnora Falsom.....	1.	2.0
139	6-20-18	Wm. Tipping to J. W. Malkson.....	100.	.5
141			1.	.1
143	7- 6-18	Stanley A. & Edith Easton to Spokane E. Trust Co. ....	1.00	2.5
144			1.00	
148	2-26-12	Too old .....		
149	7-10-18	Frank L. & Carrie E. Lovejoy to Henry Howett.....	1.00	1.0
150				.5
151	5-14-17	Too old .....		
152			1.00	
160		Easements to Mining Cos. ....		
161			1.00	1.0
165	7- 5-18	B. L. & Chastie D. Keats to Louis B. & Fal Recker .....	1.00	1.0
166		Sheriffs Deeds .....		
169			1.00	.5
170			1.00	
173		Tax Deed .....		
174		Foreclosure Deed .....		
178	7-23-18	Harvey J. Iverford to H. L. Gordon.....	1.00	1.5



## DEEDS—Kootenai County, Idaho—(Continued)

Page	Date	Name	Consideration	Stam
179				
180		State Deeds, 1903 .....		
181		State Deeds, 1903 .....		
182			1.00	
183		Cemetery Deeds .....		
184		Indefinite Description .....		
186			1.00	
187		Easements Deed Mining Co. ....		
190	3-15-18	Julia Hanauer to Martin & Nellie L. Gain .....	1.00	1.0
191	3-15-18	A. G. Hanauer to Martin & Nellie M. Gain .....	1.00	2.0
192			1.00	.5
194		Indefinite Description .....		
197	7-12-18	Wash. Water P. Co. t Eo. W. Pelham .....	1.00	5.0
198			1.00	
200	Aug. 1916	Too Old .....		
202		R. of W. for road .....		
204			1.00	
205	7-12-18	Rose B. & Clarence L. Kahn to Carrie B. Sago .....	35.00	
207	7-22-18	H. & Gunhild Alson to G. J. Wick .....	1.00	1.5
210			1.00	.5
211	8- 6-18	Carl O. & Christian Anderson to M. Gingsich .....		
214			1.00	
217			1.00	
218			1.00	.5
219			1.00	
222			1.00	
223		Easement Deed .....		
226			1.00	
227	1-22-18	Henry P. Meisr to Chas. R. Sr. & R. Sewell .....	1.00	2.0
228			1.00	
229	4-12-18	Aug. & Emma C. Edgherg to Anna Chapman Smith .....	1.00	1.5
231				
233			1.00	.5
234			1.00	
236	7-25-18	W. H. & Clara Leinny to Charles Hebbard .....	1600.00	2.0
237				
238			1.00	
239				
240	8-24-18	C. B. Blakesly to M. G. Martindale .....	250.00	
241			1.00	.5
242			1.00	.5
244			1.00	
247	3-15-18	Jas. & Rowona to Mrs. Hattie J. Percy .....	125.00	.5
248			1.00	
249	8-31-18	Frank & Eliz. Grath to J. P. Downing .....	1.00	1.0
251			1.00	
253	8-12-18	Horace & Anna Gunderson to M. Henshel .....	1.00	2.0
255			1.00	.5
257				
258		Easement for pole line .....		
259			1.00	
260	7-23-18	H. C. & May Jason to Martin Polson .....	35.00	.5
261	8-28-18		1.00	.5
262		Tax Deed to Kootenai .....		

## DEEDS—Kootenai County, Idaho—(Continued)

Description	Assessed Value of land	Improvement	Total
Tract 148 W½ Tract 153, Hayden Lake.....	750.		750.
Tracts 145, 146, 147 .....	1500.		1500.
lots 1, 2, 3, Sec. 9-50-4 W. ....	2224.		2224.
½ SE SENE S½ SE .....	325.	75.	400.
Tract 300, Hayden Lake .....	500.	100.	600.
W¼ 9-49-1 W. ....	3450.		3450.
WNE N½ NW-10 NENE 9-55-5 W. ....	660.		660.
lot 7 in Wright's Prk. Hayden Lake.....	70.	700.	770.
part Lot 2-20-50-3 W. ....	100.		100.
lot 50x200 7-51-5 W. ....	60.		60.
Tract 297-298 Dalton Garden .....	500.		500.
lot 1, Blk. 13, Worley .....	75.	550.	625.
lot 178 Hayden Lake Park .....			



## DEEDS—Kootenai County, Idaho—(Continued)

Page	Date	Name	Consideration	Stamp
264	8-21-18	Ex  Nat. Bank to Thos. H. Hodson .....	1.00	1.
265	9- 5-18	Stephen A. & Luella J. Caster to Gust Lindquist....	1.00	1.
267			1.00	
269			1.00	
270	9-13-18	Gertrude & John Burtton to Wm. J. Phillips.....	1.00	1.
271			1.00	
273	July, 1916	Too old .....		
274	9- 5-18	Thos. H. & Alma Hodson to H. L. Fritchman.....	1.00	2.5
276			1.00	.5
277	8-21-18	A. E. Parkdall to Romain Co. ....	10.00	4.0
278		Indefinite Description .....		
281			1.00	
282		Indefinite Description .....		
285			1.00	
286	9-18-18	Geo. & Franke Yorkshire to John L. Watson.....	1.00	1.0
288	7- 6-18	F. Cox J. B. Snow & Nell M. Snow to H. A. Peebles	150.00	.5
291			1.00	
293			1.00	
294				
297	8-28-18	M. David Cater to J. A. Edens .....	1.00	
298				
345	8-17-18	E. J. & Alma E. Chimpson to Idaho St. Lif. Ins Co.	1.00	10.0
350			1.00	
351			1.00	
356			10.00	
357			1.00	
358	8- 7-18	I. J. & P. Kirkpatrick to Laura Kuipers.....	150.00	.5
359		I. J. & P. Kirkpatrick to Carl W. McDowell.....	150.00	.5
360	10- 2-18	Edgar L. & Alice G. Hays to Frank Moore.....	150.00	
361			10.00	
362			1.00	
363	9-17-18	Gust Peterson & Wife to Jennie M. Brown.....	1.00	4.5
365	10- 4-18	John & Anna Josephine to Fred & Cora Daugherty	1.00	4.0
367			10.00	.5
368			1.00	
369		Bertha A. & C. L. Knox to B. A. Saumers.....	1.00	2.0
371	9-28-18	Al E. & H. O. Anderson to P. C. Peterson.....	700.00	
372			1.00	.5
373				
376			10.00	.5
377	Dec., 1913	Too old .....	10.00	.5
378			1.00	
386			1.00	
388			1.00	
388			1.00	
390	9-17-18	John & Martha Wallin to Emil Bowers.....	1.00	3.5
396			1.00	.5
397			1.00	.5
398			1.00	.5
399				
402			1.00	.5
403	10- -	Ed L. & Alice Renier to Ernest C. Weimer.....	500.00	.5
404			1.00	

## DEEDS—Kootenai County, Idaho—(Continued)

Description	Assessed Value of land	Improvement	Total
1/2 SE SW of NE SENW-28-47-3 W. ....	1235.		1235.
Part of 9 & 10-1-50-4 .....	500.	50.	550.
1/2 E 1/2 SE 1/4 7-51-3 W. ....	300.		300.
1/2 SE SWNE SENW-28-47-3 .....			1235.
lots 5, 9, 10, Sec. 8-48-5 W. NESE Sec. 12-48-6 W. ....	2150.		2150.
ENE NESE-7 SWNW NWSW-8-47-2 W. ....	915.	50.	965.
1/2 Tract 2, Blk. F. ....	20.		20.
1/2 NW NWSW-32-52-4 W. ....	2000.	200.	2200.
1/2 Sec. 26-53-3 W. ....	2400.		2400.
Block 8, Blk. 1, Worley .....			
1/2 Block 11 .....	45.	100.	145.
E 1/4 20-47-4 W. ....	1700.	500.	2200.
ESW SWSE-20 NENW NWNE 20-50-5 .....	1190.	200.	1390.
lot 6, Blk. 7, Taylor's Add. ....	100.	400.	500.
lot 11, Blk. 30, Spirit Lake .....	400.	200.	600.
W Cor. NW 1/2 Sec. 3-47-2 W. SENE & Part Lot 1. ec. 4-47-2 W. ....	375.	200.	575.
lot 5, Blk. 78, 1st Add. to Spt. Lake .....	70.	50.	120.

## DEEDS—Kootenai County, Idaho—(Continued)

Page	Date	Name	Consideration	Stan
406	10-21-18	John R. Griffin to F. C. Chopin.....	1.00	1
412		Indefinite Description .....		
414			1.00	
422	11- 4-18	R. M. Hart to Rose Lake Lumb. Co.....	10.00	5
423			1.00	
424			10.00	
426			1.00	
428			1.00	
430			1.00	
431	10-23-18	Thos. & Keth V. Conner to Harry C. Kay.....	175.00	
432			1.00	
437			10.00	
438	11-20-17	T. M. & Maggie B. Newman to Thos. M. Dahl.....	1.00	1
444			1.00	
445	8-27-18	Miami Carp to Kroman Linke .....	1.00	1
446	8-27-18	Miami Carp to Walter Linke .....	1.00	
448	11-26-18	Emma & Jason Peterson to W. J. Akins.....	1.00	2
450			1.00	
457	11-23-18	B. H. Stringhom to Russell & Pugh .....	1.00	1
458	4-10-18	E. G. & Maude A. Davins to G. W. Bingay.....	650.00	1
459			1.00	
463			1.00	
465	11- 5-18	Arthur & Eliz L. Paul to Aug. Paul.....	1.00	1
466			1.00	
467		N. P. Deed Contract of 1915.....		
468			1.00	
470			1.00	
472	11-26-18	JJohn H. Roche to J. E. McIntosh .....	1.00	1
474			1.00	
476			1.00	
478			1.00	
481			1.00	
482			1.00	
483				
487			1.00	
488			5.00	
489			1.00	
491			1.00	
494			1.00	
495	10- 7-18	Homer G. Quigley & Laura Ross to R. W. Straight	1.00	
498	5- 8-18	Herbert A. & Viola M. Whaley to Charles Leper.....	100.00	
499	12- 9-18	Edith J. & B. H. Mead to A. P. Kroman.....	1.00	
500			1.00	.5
501			1.00	.5
505	12-12-18	Carl & Lina Schierman to Western Pac. Sec. Co.....	1.00	1
506	10-15-18	Charles T. & Bertha B. Stephens to U. S. Staley....	1.00	1.5
507			1.00	
514			1.00	
515			1.00	
516	5- 2-18	Chas. Fiscald to John Fraeen .....	400.00	
518		Description Indefinite .....		
519			1.00	
532			1.00	.5

## DEEDS—Kootenai County, Idaho—(Continued)

Description	Assessed Value of land	Improvement	Total
ESE-13-48-2 Lots 6 & 7, 13-48-2. Lots 6 & 7, 18. Lot 19-48-1 W.	499.	100.	599.
lots 3, 4, 5, 6, Blk. 2	1350.	3000.	4350.
& 4, Blk. 11	40.	150.	190.
& 20, Plat 9	500.	50.	550.
tracts 45 & 51, Blk. 35	1000.		1000.
3, 13 & 15, Blk. 35 P. F.			
ENE of N½ NW SWSW Lots 11 & 12 5-48-1 W.	355.		355.
lots 6 & 7, 18-48-3 W.	634.		634.
Blk 3	80.		80.
ENW-29-52-4 W.	200.	700.	900.
E¼ 12-52-6 W.	400.		400.
48-1 E.			
½ NW N½ SW-12-47-5 W.	1980.	250.	2230.
lot 5, Blk. 13 Worley	50.		50.
½ Tract 24, Plat 8, Greenacres	250.		250.
ESE-6-49-3 W.	200.		200.
& 8, Blk. 44, Simms Add.	60.	375.	435.
50' E 150' N 50' 1st. Add. to Spirit Lake	35.	100.	135.



## DEEDS—Kootenai County, Idaho—(Continued)

Page	Date	Name	Consideration	Sta
534			1.00	
525			1.00	
526			1.00	
527			1.00	
528	9-19-18	Fred J. & Nellie Martin to Isaac D. Buttroworth.....	700.00	1
529	3-27-18	S. G. & A. F. Osborne to Axel Olson.....	1.00	1
530			1.00	
531	5-24-18	I. N. McLane to William Milsap .....	300.00	
532	4-15-18	John S. & Sarah B. Rahestraw to Wm. A. & Julia DeGraffe .....	225.00	
533	11-27-18	J. W. S. & F. M. Dillon to O. B. Hundson.....	10.00	2
535			1.00	
537			10.00	
540		Indefinite Description .....		
542			1.00	
543			1.00	
546	12-16-18	Harry Gillis & Wife to Leta Pearl King.....	250.00	
547	12-31-18	M. M. & Anna Sensenbough to Jacob & Martha M. Luitan Coris .....	1.00	13.
547	12-31-18			
549			1.00	
551			1.00	
552	June, 1913	Too old .....		
553	12-31-18	John & Sadie E. Young to Wm. Yahnka .....	1.00	2.
554		Indefinite Description .....		
560	12-18-17	Mary A. & Geo. Harding to C. H. Reves.....	1.00	5.
564	11-21-18	Mary C. McKuma to John D. & Ellen C. L.....	1500.00	

Description	Assessed Value of land	Improvement	Total
First Add. to Spirit Lake.....	30.	150.	180.
Sunnyside Add. to Harrison.....	125.	150.	275.
Lake View Add.....	20.	50.	70.
7 NESW-23-46-4 NE¼ 26-47-4. W½	10.	75.	85.
	2000.	150.	2150.
12, 16-53-3 W. ....	70.	150.	220.
5 W. Lots 1 & 2-3-51-5 W. ....	1225.	500.	2775.
Add. to P. F.....	500.		500.
, CDA & Kings .....	4500.	7500.	12000.
C. 18-49-1 W. ....			

## MINIDOKA COUNTY—IDAHO.

312 Mortgages .....	\$845,190.62
Assessed Valn. ....	517,620.60
Assessed Impts. ....	36,975.00
Total .....	\$554,595.50

MORTGAGES  
MINIDOKA COUNTY—IDAHO.

Description	Sec.	Twp.	Rge.	Mortgage	Assessed Value of	
					Land	Improvements
E ½ NW ¼ .....	23	9	24	5,000.00	1945.00	100
N ½ SW ¼ .....	2	10	23	7,265.25	1655.00	100
S ½ SE ¼ .....	12	9	23	12,500.00	2110.00	300
W ½ SE ¼ .....	13	9	22	1,500.00	2200.00	.....
SE ¼ NE ¼ .....	9	10	23	2,600.00	1000.00	.....
S ½ NW ¼ .....	34	9	23	8,000.00	2395.00	200
SE ¼ NE ¼ .....	17	9	24	6,000.00	1540.00	250
S ½ SE ¼ .....	24	10	23	1,750.00	540.00	.....
W ½ SW ¼ .....	1	9	23	1,000.00	1150.00	50
E ½ SW ¼ .....	5	9	24	3,000.00	2140.00	200
W ½ SW ¼ .....	35	9	23	9,000.00	2480.00	150
S ½ SW ¼ .....	8	10	20	750.00	2640.00	.....
SW ¼ NW ¼ .....	5	10	21	500.00	1320.00	.....
NE ¼ SE ¼ & Lot 3 .....	31	9	23	3,900.00	1250.00	100
SE ¼ SW ¼ .....	7	10	20	400.00	1280.00	.....
W ½ SW ¼ .....	1	10	22	6,500.00	1320.00	.....
N ½ NE ¼ .....	3	10	23	1,000.00	1655.00	.....
N ½ NE ¼ .....	8	10	23	4,000.00	1530.00	100
Lots 1 & 2 .....	1	10	20	650.00	1065.00	200
W ½ SE ¼ .....	34	8	25	8,000.00	(1125.00	.....
(E ½ NW ¼ .....	3	9	25	.....	1085.00	.....
(NW ¼ NE ¼ .....	3	9	25	7,000.00	1450.00	100
E ½ NE ¼ .....	19	10	24	2,250.00	(1200.00	.....
W ½ SE ¼ .....	26	9	23	1,200.00	600.00	.....
SE ¼ SW ¼ .....	25	9	23	4,500.00	1500.00	35
E ½ NW ¼ .....	32	9	23	8,000.00	1930.00	.....
N ½ SE ¼ .....	13	9	23	4,000.00	1420.00	25
E ½ NW ¼ .....	27	9	24	3,984.00	2370.00	100
SW ¼ SE ¼ .....	33	9	24	1,500.00	2040.00	100
S ½ SE ¼ NE ¼ .....	12	9	23	500.00	2565.00	50
SW ¼ SW ¼ .....	16	9	24	1,675.00	1045.00	.....
SE ¼ .....	36	9	22	3,000.00	320.00	50
SE ¼ NE ¼ .....	23	10	23	600.00	1540.00	125
S ½ NE ¼ .....	11	10	22	4,000.00	Deed not issued in ti for 1918 assessmen	.....
S ½ NE ¼ .....	11	10	22	1,000.00	795.00	.....
S ½ SW ¼ .....	33	8	24	2,000.00	2420.00	800.
NE ¼ .....	4	10	21	7,696.00	2420.00	800.
S ½ SE ¼ .....	24	9	22	5,000.00	1200.00	250.
SW ¼ NE ¼ .....	33	9	23	6,500.00	Not in Minidoka Co.	.....
S ½ SW ¼ NE ¼ .....	33	9	23	1,500.00	1635.00	100.
					1230.00	.....
					615.00	.....

## MORTGAGES—Minidoka County, Idaho—(Continued)

Description	Sec.	Twp.	Rge.	Mortgage	Assessed Value of	
					Land	Improvements
E 1/4 NE 1/4	20	9	23	2,000.00	2640.00	100.00
N 1/4 SE 1/4	2	9	24	1,100.00	970.00	
S 1/4 NW 1/4	32	9	20	500.00	Not in Minidoka County	
S 1/4 SE 1/4	14	10	23	1,000.00	580.00	
N 1/4 SW 1/4	36	9	24	1,000.00	1710.00	200.00
N 1/4 NE 1/4	13	9	23	2,500.00	1100.00	150.00
V 1/2 SW 1/4	29	9	23	500.00	2540.00	150.00
S 1/4 NW 1/4	24	9	22	4,500.00	2200.00	150.00
N 1/4 NE 1/4	13	9	22	3,000.00	2110.00	150.00
N 1/4 SE 1/4	14	9	24	2,000.00	2200.00	125.00
S 1/4 NE 1/4	10	9	24	8,000.00	1980.00	25.00
E 1/4 NW 1/4	28	9	19	1,500.00	2640.00	
E 1/4 NW 1/4	25	9	24	2,000.00	950.00	100.00
S 1/4 NE 1/2	14	9	24	7,000.00	1100.00	500.00
S 1/4 NW 1/4	12	9	24	4,000.00	1010.00	50.00
S 1/4 NE 1/4	29	9	19	2,500.00	2640.00	
N 1/4 NE 1/4	34	9	19	7,575.00	1540.00	100.00
N 1/4 SE 1/4	28	9	24	3,125.00	1840.00	75.00
S 1/4 SW 1/4	1	9	24	1,000.00	880.00	100.00
N 1/4 NE 1/4	33	9	24	4,000.00	1355.00	1100.00
V 1/2 W 1/2 NW 1/4	9	9	23	500.00	1035.00	50.00
S 1/4 SW 1/4	9	10	19	2,000.00	1640.00	200.00
N NE)	31)				(1320.00	
S SE)	30)	10	20	1,000.00	(1320.00	75.00
E 1/4 NW 1/4	32	9	23	5,000.00	2370.00	100.00
N 1/4 NW 1/4	26	9	23	2,300.00	1165.00	50.00
S 1/4 NW 1/4	1	10	19	10,700.00	2640.00	
S 1/4 SW 1/4	33	9	24	2,000.00	1105.00	195.00
S 1/4 SE 1/4	31	9	24	1,200.00	995.00	220.00
S 1/4 NE 1/4	4	10	24	1,000.00	705.00	
N 1/4 NW 1/4	25	9	23	2,500.00	2290.00	50.00
S 1/4 SE 1/4	2	9	24	2,250.00	925.00	100.00
N 1/4 NE 1/4	21	9	23	8,000.00	1280.00	
N 1/4 NE 1/4	32	9	24)		(2040.00	
N 1/4 SW 1/4	15	9	23)	8,000.00	(1320.00	250.00
E 1/4 NW 1/4	32	9	23	5,000.00	2380.00	100.00
N 1/4 SW 1/4	1	10	19	8,200.00	2640.00	
N 1/4 NE 1/4	12	10	23	9,000.00	1700.00	200.00
N 1/4 SE 1/4	6	10	19	2,050.00	1225.00	
V 1/2 E 1/2 NE 1/4	1	10	22	2,000.00	1025.00	100.00
S 1/4	34	9	20	9,000.00	4720.00	
E 1/4 SW 1/4	13	10	22	2,000.00	1460.00	75.00
N 1/4	15)				(2355.00	(800.00
N 1/4 SW 1/4	14)	9	24	8,000.00	( 440.00	(200.00
S 1/4 SW 1/4	21	9	24	1,500.00	2640.00	75.00
S 1/4 SE 1/4	30	9	20	800.00	730.00	
S 1/4 SE 1/4	9	10	19	500.00	1320.00	100.00
N 1/4 SW 1/4	32	9	19	4,500.00	2640.00	
N 1/4 SE 1/4	30	9	19	5,000.00	2475.00	75.00
N 1/4 SE 1/4	17	9	23	4,925.00	2145.00	200.00
N 1/4 NW 1/4	8	9	23	3,000.00	1375.00	150.00
N 1/4	28	7	25	2,500.00	1240.00	600.00
N 1/4 NW 1/4	21	9	23	2,500.00	2485.00	100.00



## MORTGAGES—Minidoka County, Idaho—(Continued)

Description	Sec.	Twp.	Rge.	Mortgage	Assessed Value of	
					Land	Improvements
NW ¼ SW ¼	23	10	23	2000.00	855.00	
N ½ NE ¼	12	9	23	4500.00	1250.00	1000
N ½ NW ¼	32	9	19	5000.00	2640.00	700
S ½ NW ¼	28	9	19	4500.00	2640.00	
NW ¼ SW ¼ )	8)			)	1295.00)	500
W ½ NW ½ )	)			)	2640.00)	
S ½ NE ¼ )	)	10	19	10,000.00)	2640.00)	
N ½ SE ¼ )	7)			)	2640.00)	
NE ¼ NW ¼ )					(1760.00	
SE ¼ NW ¼ )	14	9	24	4000.00	( 440.00	
N ½ SE ¼	13	9	23	4000.00	2040.00	1000
S ½ SW ¼	16	10	24	1000.00	No proof in time	
N ½ SW ¼	5	10	23	500.00	1918 assessment	
N ½ NE ¼	31	9	20	4000.00	1370.00	1000
W ½	23	7	25	1000.00	2440.00	1000
SW ¼ NE ¼ )				)	1600.00	
Lot 2 )	4	9	24	1000.00)	600.00	
SW ¼ NW ¼	34	9	19	1103.50	630.00	200
W ½ SW ¼	36	9	19	3000.00	788.00	
NE ¼ SE ¼	13	9	24	1500.00	2580.00	1000
N ½ SW ¼	11	9	24	2500.00	880.00	500
S ½ SE ¼ )	28	9	19	)	1785.00	700
N ½ NE ¼ )	33	9	19	7200.00)	2640.00	
S ½ SE ¼	5	10	24	1600.00	2640.00	
N ½ NE ¼	8	10	19	5000.00	1675.00	
NW ¼ NE ¼	14	10	19	2400.00	2640.00	700
SE ¼ SE ¼ 15 Lot 5)	22	10	22	600.00	1160.00	700
W ½ SW ¼	29	9	23	6400.00	No proof in time	
S ½ SW ¼	29	9	19	5200.00	1918 assessment	
E ½ NW ¼	33	9	23	4000.00	2540.00	1500
W ½ SE ¼	1	10	22	3500.00	2579.00	700
W ½ NW ¼	21	10	24	2000.00	2225.00	2000
NW ¼ SE ¼	36	9	22	1500.00	1690.00	2000
W ½ NE ¼	24	9	22	3000.00	1200.00	1000
NE ¼ NW ¼	22	9	24	1100.00	Equity—no proof	
S ½ SE ¼	34	9	22	2500.00	2200.00	2000
S ½ NW ¼	1	10	18	5000.00	1100.00	
SW ¼ SE ¼	29	9	23	2000.00	1315.00	
W ½ SW ¼	8	9	23	1000.00	1225.00	500
S ½ SE ¼	9	10	24	2500.00	2200.00	1500
S ½ NW ¼	8	10	23	4500.00	1515.00	
E ½ NW ¼	20	9	23	2200.00	1555.00	2500
Lot 5	18	9	25	1500.00	1350.00	
E ½ SW ¼	8	9	23	4000.00	810.00	600
N ½ NE ¼	13	9	24	3500.00	2105.00	1000
NE ¼ SE ¼	12	9	24	2000.00	2070.00	700
W ½ NE ¼	29	9	23	6000.00	1080.00	200
E ½ NW ¼ SE ¼	18	9	24	1500.00	2250.00	1500
					635.00	500

## MORTGAGES—Minidoka County, Idaho—(Continued)

Description	Sec.	Twp.	Rge.	Mortgage	Assessed Value of	
					Land	Improvements
N ¼ SW ¼ )					880.00	
L 3 )	7	10	24	800.00)	525.00	75.00
(NW ¼ NW ¼ )	28)				1259.00	
(E ½ NE ¼ )	29)	9	19	4000.00)	1259.00	75.00
N NE ¼ )	11	9	23	1000.00	No proof in time for 1918 assessment	
N ¼ NE ¼ )	27	9	24	3000.00	995.00	50.00
E )	22	8	22	570.00	1240.00	300.00
N ¼ SW ¼ )	36	9	23	1500.00	1100.00	50.00
S ¼ NE ¼ )					1100.00	
L 4 )	7	9	23	2000.00)	675.00	
S ¼ NE ¼ )					1320.00	
N ¼ SE ¼ )	3	9	18	1575.00)	1320.00	
N ¼ SE ¼ )	27	9	19	3500.00	1875.00	245.00
S SE ¼ )	34	9	22	2000.00	1345.00	
N SW ¼ )	33	10	20	1500.00	1460.00	
S ¼ NW ¼ )	1	10	20	955.47	830.00	
E SE ¼ )	26	9	22	3000.00	1900.00	200.00
S ¼ SE ¼ )	10	10	23	1000.00	1270.00	1500.00
N SE ¼ )	23	10	23	1500.00	1485.00	
(W ¼ NE ¼ )					725.00	
(E ¼ NW ¼ &					50.00	
(ot 2—all in )	7	9	24	6000.00)	725.00	250.00
S NW ¼ )					2640.00	
N SW ¼ )	9	10	19	1458.00)	2230.00	
E NE ¼ )	14	9	23	2000.00	2000.00	100.00
S ¼ SE ¼ )	1	10	20	2000.00	1190.00	
(W ¼ NE ¼ )						
(E ¼ NW ¼ )						
(W ¼ NW ¼ )	16	9	23	3600.00	No proof in time for 1918 assessment	
S ¼ SE ¼ )	36	9	23	1500.00	No proof in time for 1918 assessment	
S ¼ NE ¼ , &					435.00	
L 2 )	27	9	23	2000.00)	435.00	50.00
E NE ¼ )	23	9	24	1500.00	2085.00	125.00
E NE ¼ )	14	10	23	2000.00	1435.00	
V 2 NW ¼ )	10	10	24	3000.00	915.00	50.00
V 2 SE ¼ )	1	10	22	3000.00	1690.00	200.00
V 2 SW ¼ )	12	9	23	2000.00	1705.00	100.00
S SW ¼ )	20	10	21	800.00	2070.00	
N ¼ SE ¼ )	36	9	23	2500.00	No proof 1918 assessment	
V 2 NW ¼ )	28	9	23	2000.00	2475.00	50.00
N ¼ SW ¼ )	10	9	24	10,600.00)	2130.00	100.00
S ½ SW ¼ )					600.00	
L 4 )	19	10	24	2400.00)	200.00	
N ¼ SE ¼ &					1250.00	
L 3 )	31	9	23	2000.00)	1280.00	100.00
N ¼ NW ¼ )	18	9	25	600.00	880.00	
N ¼ SE ¼ )	19	9	24	3000.00	1670.00	100.00
N ¼ SE ¼ )	23	10	23	1000.00	1485.00	

## MORTGAGES—Minidoka County, Idaho—(Continued)

Description	Sec.	Twp.	Rge.	Mortgage	Assessed Value of	
					Land	Improvements
N½ SE¼ .....	11	10	23	2000.00	1760.00	200.00
NW¼ NE¼ .....	33	9	23	6600.00	1230.00	
SW¼ NE¼ .....	32	9	20	700.00	No proof in time for 1918 assessment	
S½ SW¼ .....	35	9	20	11,988.00	1155.00	
SE¼ SW¼ & Lot 4 .....	7	10	24	3300.00)	880.00	
NE¼ NW¼ .....	33	9	24	600.00	310.00	140.00
W½ NE¼ .....	20	9	23	3000.00	1665.00	200.00
NW¼ NW¼ .....	9	9	24	4600.00	2400.00	100.00
SW¼ SE¼ .....	12	10	23	2000.00	550.00	100.00
SW¼ SE¼ .....	12	10	23	1822.00	780.00	300.00
NW¼ NE¼ .....	7	9	25	1200.00	780.00	300.00
E½ E½ NW¼ .....	24	10	22	3500.00	1005.00	100.00
SW¼ SW¼ .....	4	10	24	1000.00	720.00	200.00
SE¼ SW¼ .....	11	10	23	950.00	850.00	
W½ SW¼ .....	10	9	23	4500.00	690.00	200.00
E½ SW¼ .....	24	9	24	300.00	2330.00	400.00
S½ NE¼ .....	34	9	19	4500.00	1140.00	100.00
SE¼ NW¼ .....	11	9	23	500.00	2748.00	100.00
(NE¼ SW¼ NW¼ SE¼ .....	16	10	24	500.00	600.00	
N½ NE¼ .....	10	9	24	4000.00	No proof in time for 1918 assessment	
SW¼ NW¼ .....	29	9	24	800.00	1620.00	100.00
W½ NE¼ .....	4	10	24	1375.00	360.00	
S½ NE¼ .....	9	9	24	5500.00	1655.00	100.00
N½ NW¼ .....	5	10	23	8500.00	1760.00	
SW¼ NW¼ .....	16	9	23	300.00	1555.00	
SW¼ NW¼ .....	15	9	23	3000.00	1100.00	
S½ NE¼ .....	9	9	24	2500.00	1025.00	
NE¼ NW¼ .....	34	9	22	1000.00	1760.00	
NE¼ NW¼ .....	34	9	22	2000.00	685.00	200.00
E½ NW¼ .....	24	9	23	2000.00	685.00	200.00
NW¼ SW¼ .....	32	9	23	3500.00	2465.00	100.00
SW¼ SW¼ .....	23	10	23	2500.00	1110.00	
NE¼ SE¼ .....	34	10	23	2000.00	795.00	100.00
S½ SW¼ .....	35	9	20	2364.81	775.00	
NW¼ NE¼ .....	9	9	24	2000.00	1155.00	
SW¼ NW¼ .....	16	9	23	864.37	775.00	
NW¼ SE¼ .....	21	9	24	1000.00	1100.00	
S½ SW¼ .....	29	9	19	6100.00	1790.00	200.00
SW¼ SE¼ .....	11	9	24	1300.00	2579.00	00
W½ SW¼ .....	2	9	24	441.91	1100.00	
S½ SE¼ .....	9	10	24	1500.00	1345.00	
W½ SW¼ .....	2	9	24	320.00	1515.00	
NE¼ NE¼ .....	33	9	24	2000.00	1345.00	100.00
N½ SW¼ .....	13	10	23	800.00	900.00	200.00
SE¼ SE¼ .....	16	9	24	1962.00	1660.00	
N½ NW¼ .....	11	9	23	6500.00	No proof in time for 1918 assessment	
					865.00	100.00



## MORTGAGES—Minidoka County, Idaho—(Continued)

Description	Sec.	Twp.	Rge.	Mortgage	Assessed Value of	
					Land	Improvements
N SW $\frac{1}{4}$	1	10	23	1000.00	1340.00	250.00
S $\frac{1}{4}$ NE $\frac{1}{4}$	6	10	21	1800.00	1320.00	.....
N NW $\frac{1}{4}$	20	10	24	1750.00	1610.00	.....
S $\frac{1}{4}$ SW $\frac{1}{4}$	13	10	19	1000.00	1320.00	.....
N $\frac{1}{4}$ NW $\frac{1}{4}$	11	9	24	1400.00	775.00	.....
W E $\frac{1}{2}$ NW $\frac{1}{4}$	24	10	22	725.00	No proof in time for 1918 assessment	
N NW $\frac{1}{4}$	26	10	23	4000.00	1590.00	150.00
S $\frac{1}{4}$ NW $\frac{1}{4}$	21	9	24	4500.00	2200.00	150.00
N SE $\frac{1}{4}$	34	9	19	8450.00	2080.00	.....
N $\frac{1}{4}$ SW $\frac{1}{4}$	16	9	24	2500.00	No proof in time for 1918 assessment	
W SE $\frac{1}{4}$	1	10	22	1000.00	.....	.....
N $\frac{1}{4}$ NW $\frac{1}{4}$	23	9	24	1000.00	1100.00	100.00
S $\frac{1}{4}$ SE $\frac{1}{4}$	28	9	24	3500.00	1330.00	200.00
S $\frac{1}{4}$ SE $\frac{1}{4}$	28	9	24	1850.00	1330.00	200.00
N SW $\frac{1}{4}$	26	9	24	2000.00	1670.00	200.00
S $\frac{1}{4}$ NW $\frac{1}{4}$	15	9	24	500.00	1210.00	50.00
N $\frac{1}{4}$ SW $\frac{1}{4}$	13	10	22	1300.00	720.00	.....
S SW $\frac{1}{4}$	34	9	23	1000.00	1430.00	.....
S $\frac{1}{4}$ SW $\frac{1}{4}$	5	10	24	1250.00	880.00	.....
S $\frac{1}{4}$ NE $\frac{1}{4}$	22	10	23	2500.00	830.00	300.00
S SE $\frac{1}{4}$	4	10	24	2250.00	1575.00	.....
S SW $\frac{1}{4}$	21	9	23	8000.00	2640.00	250.00
S NW $\frac{1}{4}$	25	9	23	2000.00	2555.00	200.00
W NW $\frac{1}{4}$	11	10	22	1999.00	No proof in time for 1918 assessment	
S NE $\frac{1}{4}$	33	8	25	1000.00	915.00	85.00
E N $\frac{1}{2}$ NW $\frac{1}{4}$	24	10	23	1200.00	755.00	.....
W NE $\frac{1}{4}$	23	9	23	2070.00	2330.00	500.00
S NE $\frac{1}{4}$	13	9	22	4000.00	2200.00	200.00
N $\frac{1}{4}$ SW $\frac{1}{4}$ & )	19	10	29	500.00)	600.00	.....
L 3 )					100.00	.....
E NE $\frac{1}{4}$	27	9	24	1900.00	2000.00	200.00
S $\frac{1}{4}$ NE $\frac{1}{4}$	22	9	23	3800.00	1320.00	100.00
E SW $\frac{1}{4}$	24	9	23	800.00	2305.00	300.00
N $\frac{1}{4}$ NE $\frac{1}{4}$	14	9	24	1800.00	1025.00	25.00
S $\frac{1}{4}$ NW $\frac{1}{4}$	16	9	23	200.00	1100.00	100.00
S SW $\frac{1}{4}$	13	9	24	5000.00	1800.00	75.00
S $\frac{1}{4}$ SW $\frac{1}{4}$	23	10	23	2000.00	795.00	.....
N $\frac{1}{4}$ NE $\frac{1}{4}$	6	10	24	2350.00	860.00	100.00
S SE $\frac{1}{4}$	12	9	22	6000.00	2090.00	.....
W E $\frac{1}{2}$ NE $\frac{1}{4}$	10	10	23	271.50	1260.00	100.00
N $\frac{1}{4}$ SW $\frac{1}{4}$					400.00	.....
W SW $\frac{1}{4}$	10	9	23	800.00	2330.00	400.00
E SW $\frac{1}{4}$	24	9	24	800.00	1140.00	35.00
S $\frac{1}{4}$ SE $\frac{1}{4}$	7	9	24	1000.00	1230.00	250.00
N $\frac{1}{4}$ NE $\frac{1}{4}$	20	9	24	5900.00	1705.00	125.00
S $\frac{1}{4}$ SW $\frac{1}{4}$	4	10	24	1500.00	880.00	200.00
N $\frac{1}{4}$ SE $\frac{1}{4}$	7	9	24	4300.00	1080.00	120.00
E NE $\frac{1}{4}$	14	10	23	500.00	745.00	100.00



## MORTGAGES—Minidoka County, Idaho—(Continued)

Description	Sec.	Twp.	Rge.	Mortgage	Assessed Value of	
					Land	Improvements
N $\frac{1}{2}$ N $\frac{1}{2}$ )						
SE $\frac{1}{4}$ NE $\frac{1}{4}$ )	20	9	24	250.00	275.00	
E $\frac{1}{2}$ SW $\frac{1}{4}$ .....	35	9	23	4500.00	2465.00	20.00
SW $\frac{1}{4}$ SE $\frac{1}{4}$ .....	21	9	24	1650.00	2110.00	12.00
S $\frac{1}{2}$ SE $\frac{1}{4}$ .....	10	9	24	6000.00	2200.00	20.00
S $\frac{1}{2}$ NE $\frac{1}{4}$ .....	10	9	24	8500.00	2200.00	20.00
S $\frac{1}{2}$ N $\frac{1}{2}$ SE $\frac{1}{4}$ .....	12	9	23	1400.00	1065.00	5.00
S $\frac{1}{2}$ SE $\frac{1}{4}$ .....	12	10	23	700.00	1555.00	35.00
W $\frac{1}{2}$ NW $\frac{1}{4}$ .....	21	9	23	14,000.00	2595.00	5.00
SE $\frac{1}{4}$ SW $\frac{1}{4}$ .....	25	9	23	567.00	1320.00	2.00
N $\frac{1}{2}$ NE $\frac{1}{4}$ .....	17	9	23	452.00	2130.00	15.00
W $\frac{1}{2}$ NE $\frac{1}{4}$ .....	9	9	23	5500.00	2005.00	
S $\frac{1}{2}$ NW $\frac{1}{4}$ .....	13	10	23	1000.00	1290.00	
NW $\frac{1}{4}$ SW $\frac{1}{4}$ .....	23	10	23	2000.00	855.00	
S $\frac{1}{2}$ NE $\frac{1}{4}$ .....	36	9	23	5500.00	( 890.00	5.00
					( Other half not	
					proved up in 13	
NW $\frac{1}{4}$ SW $\frac{1}{4}$ .....	36	9	23	3000.00	1100.00	5.00
S $\frac{1}{2}$ NW $\frac{1}{4}$ .....	13	10	23	1000.00	1290.00	
S $\frac{1}{2}$ NW $\frac{1}{4}$ .....	13	10	23	1000.00	1290.00	
SE $\frac{1}{4}$ SE $\frac{1}{4}$ .....	17	9	24	5000.00	1540.00	12.00
SW $\frac{1}{4}$ SW $\frac{1}{4}$ .....	10	10	23	2300.00	1400.00	
SW $\frac{1}{4}$ SE $\frac{1}{4}$ .....	17	9	24	1000.00	1350.00	12.00
NW $\frac{1}{4}$ NW $\frac{1}{4}$ .....	13	9	24	1400.00	950.00	5.00
N $\frac{1}{2}$ SE $\frac{1}{4}$ NW $\frac{1}{4}$ .....	11	9	24	1300.00	495.00	
S $\frac{1}{2}$ SE $\frac{1}{4}$ NW $\frac{1}{4}$ .....	11	9	24	1500.00	550.00	2.00
E $\frac{1}{2}$ NW $\frac{1}{4}$ .....	25	9	24	1000.00	950.00	10.00
S $\frac{1}{2}$ SE $\frac{1}{4}$ .....	5	10	23	4500.00	1220.00	25.00
SW $\frac{1}{4}$ NW $\frac{1}{4}$ .....	25	9	23	4000.00	2555.00	20.00
SE $\frac{1}{4}$ SE $\frac{1}{4}$ .....	15	10	23	2500.00	1070.00	50.00
SW $\frac{1}{4}$ SE $\frac{1}{4}$ .....	24	10	23	250.00	765.00	10.00
NE $\frac{1}{4}$ NE $\frac{1}{4}$ .....	13	9	23	1500.00	1100.00	
SW $\frac{1}{4}$ NE $\frac{1}{4}$ .....	10	10	23	225.00	455.00	
W $\frac{1}{2}$ SW $\frac{1}{4}$ .....	35	9	22	1500.00	1990.00	50.00
S $\frac{1}{2}$ NW .....	34	9	24	2500.00	1760.00	
NW $\frac{1}{4}$ NE $\frac{1}{4}$ .....	31	9	24	4000.00	1610.00	53.00
W $\frac{1}{2}$ SE $\frac{1}{4}$ .....	1	10	22	350.00	1690.00	20.00
W $\frac{1}{2}$ NE $\frac{1}{4}$ .....	9	9	23	3500.00	2005.00	
E $\frac{1}{2}$ SE $\frac{1}{4}$ .....	8	9	23	4000.00	1995.00	15.00
NE $\frac{1}{4}$ SE $\frac{1}{4}$ .....	13	9	24	487.50	880.00	5.00
E $\frac{1}{2}$ NW $\frac{1}{4}$ .....	34	9	20	1500.00	1860.00	
SW $\frac{1}{4}$ SW $\frac{1}{4}$ .....	12	10	19	800.00	1320.00	
S $\frac{1}{2}$ NE $\frac{1}{4}$ .....	29	9	19	2480.00	2640.00	
W $\frac{1}{2}$ SE $\frac{1}{4}$ .....	18	10	24	2000.00	1760.00	15.00
NW $\frac{1}{4}$ SW $\frac{1}{4}$ .....	1	9	24	2000.00	970.00	20.00
SE $\frac{1}{4}$ SE $\frac{1}{4}$ .....	31	9	24	1800.00	995.00	22.00
NW $\frac{1}{4}$ NW $\frac{1}{4}$ .....	10	10	23	500.00	310.00	
N $\frac{1}{2}$ NW $\frac{1}{4}$ .....	25	9	23	3500.00	2290.00	5.00
S $\frac{1}{2}$ NE .....	20	10	24	1500.00	1275.00	5.00
SE $\frac{1}{4}$ NW $\frac{1}{4}$ .....	15	9	24	3000.00	1210.00	

## MORTGAGES—Minidoka County, Idaho—(Continued)

Description	Sec.	Twp.	Rge.	Mortgage	Assessed Value of	
					Land	Improvements
S ¼ SW ¼ .....	9	10	23	800.00	545.00	.....
N ¼ NE ¼ .....	30	10	20	4000.00	1080.00	.....
N ¼ SE ¼ .....	35	9	18	1600.00	1520.00	.....
S ¼ NE ¼ .....	29	9	19	2500.00	2640.00	.....
S ¼ SW ¼ .....	13	10	23	1021.00	1760.00	100.00
N ¼ NW ¼ .....	20	10	24	2250.00	1610.00	.....
W ¼ NW ¼ ) .....					(1760.00	.....
S ¼ SE ¼ ) .....	36	8	24	960.00	( 880.00	200.00
N ¼ .....	35	7	23	600.00	800.00	100.00
S ¼ .....	35	7	23	400.00	710.00	.....
N ¼ SE ¼ .....	34	9	23	6000.00	2100.00	490.00
S ¼ NE ¼ .....	11	9	24	1557.50	985.00	50.00
S ¼ SW ¼ .....	12	10	23	5000.00	1600.00	100.00
N ¼ NW ¼ .....	9	10	24	2000.00	1480.00	100.00
N ¼ SE ¼ .....	1	10	19	7000.00	2640.00	500.00
S ¼ SE ¼ .....	1	10	20	1000.00	1190.00	.....
S ¼ SW ¼ .....	35	9	18	3500.00	2000.00	.....
S ¼ NE ¼ & ) .....					( 330.00	.....
L 2 ) .....	5	9	24	3000.00	( 880.00	100.00
N ¼ SW ¼ .....	1	10	20	1850.00	745.00	.....
E ¼ NW ¼ .....	24	9	23	3500.00	2465.00	110.00
W ½ NW ¼ .....	9	9	23	1000.00	1035.00	50.00
E ¼ .....	11	8	22	800.00)	No proof in time for	
E ¼ .....	10	8	22	800.00)	1918 assessment	
N ¼ NE ¼ .....	13	9	23	2100.00	1100.00	200.00
N ¼ SW ¼ .....	33	9	24	3000.00	2495.00	80.00
N ¼ NW ¼ .....	4	10	23	2200.00	795.00	150.00
N ¼ SE ¼ .....	12	10	23	3000.00	1315.00	300.00
W ¼ NE ¼ .....	23	10	22	2000.00	675.00	.....
W ¼ NW ¼ .....	17	10	24	4000.00	1660.00	400.00
N ¼ SW ¼ .....	29	9	19	5000.00	2640.00	.....
N ¼ NW ¼ .....	34	9	23	2000.00	1190.00	200.00
E ¼ SW ¼ .....	17	9	24	4000.00	2640.00	300.00
S ¼ NE ¼ ) .....					200.00	.....
L 2 ) .....	30	9	23	4000.00)	1410.00	.....
S ¼ SE ¼ .....	33	9	24	2200.00	855.00	50.00
N ¼ NE ¼ .....	34	9	22	1300.00	800.00	100.00
N ¼ NE ¼ .....	7	10	24	1200.00	780.00	100.00
N ¼ SW ¼ .....	32	9	19	2100.00	2640.00	.....
S ¼ NW ¼ .....	14	10	23	1500.00	820.00	55.00
S ¼ NW ¼ .....	16	9	23	2500.00	1100.00	.....
N ¼ NW ¼ .....	3	10	23	1250.00	1690.00	250.00
S ¼ SE ¼ .....	4	10	24	1500.00	1575.00	.....
S ¼ NE ¼ .....	5	10	21	1000.00	No proof in time for	
					1918 assessment	
N ¼ NW ¼ .....	22	9	24	5000.00	1155.00	100.00
N ¼ SW ¼ .....	27	9	22	3500.00	No proof in time for	
					1918 assessment	
S ¼ NE ¼ .....	13	9	23	5000.00	2100.00	75.00
S ¼ SW ¼ .....	3	9	24	4000.00	1760.00	100.00

## TRANSFERS—Minidoka County, Idaho—(Continued)

Description	Sec.	Twp.	Rge.	Consideration	Revenue Stamps	Assessed Value of	
						Land	Improvements
SE¼ SW¼ Lot 4	7	10	24	6,300.00	2.00	1190.00	140
N¼ NE¼	3	10	23	9,500.00	6.00	1530.00	10
NW¼ NW¼	9	9	24	4,000.00	1.50	600.00	2
NE¼ NW¼	9	9	24	3,500.00	1.50	630.00	
S½ SE¼	1	10	18	11,800.00		2640.00	
E½ E½ NW¼	24	10	22	4,000.00	1.00	1440.00	
SE¼ SW¼	11	10	23	3,500.00	2.50	550.00	
SW¼ SE¼	1	10	20	5,000.00	6.00	1190.00	
SW¼ SE¼	1	10	20	6,000.00	6.00	1190.00	
NE¼ SE¼ Lot 3	31	9	23	10,810.00	4.00	2580.00	100
SW¼ NE¼	32	9	24	2,750.00	3.00	1380.00	350
SW¼ NE¼	14	10	23	3,750.00	3.00	610.00	100
SW¼ NE¼	36	8	24	4,500.00	3.00	No proof in time 1918 assessment	
S½ SE¼	15	9	24	14,000.00	10.00	2250.00	250
E½ SW¼	8	9	23	13,000.00	10.00	2105.00	100
S½ SE¼	6	10	20	5,000.00	5.00	No proof in time —Jerome Co.	
N¼ SW¼	32	9	19	1,500.00	1.50	2640.00	
N¼ NE¼	33	9	19	2,000.00	2.00	2640.00	
N¼ NW¼	5	10	23	10,000.00	1.50	1555.00	
N¼ NW¼	15	9	24	12,500.00	2.00	2355.00	60
NW¼ SW¼	2	10	18	6,000.00	6.00	1320.00	100
NE¼ NW¼	34	9	22	5,000.00	2.00	685.00	250
SE¼ NW¼	9	9	24	2,500.00	2.50	685.00	
NE¼ SE¼	25	9	22	7,400.00		1320.00	
N¼ SW¼	32	9	19	2,000.00	2.00	1320.00	
N¼ SW¼	32	9	19	2,000.00	2.00	1320.00	
N¼ SW¼	32	9	19	14,600.00	5.00	1320.00	
E½	22	7	25	2,000.00	2.50	No proof in time 1918 assessment	
W¼ SW¼	29	9	23	16,500.00	16.50	2540.00	150
SW¼ SE¼	7	9	24	3,500.00	3.50	1155.00	100
SE¼ NE¼ Lot 1	5	9	24	3,300.00	3.50	890.00	200
N¼ SW¼ NW¼	16	9	24	1,300.00	1.50	660.00	
NE¼ SE¼	24	10	23	3,100.00	.50	775.00	
Pt. SW¼ SW¼	21	9	24	1,250.00	1.50	110.00	per acre
" SE¼ SW¼	21	9	24	300.00		110.00	" "
" SW¼	21	9	24	1.00		110.00	" "
NW¼	33)						
NE¼	32)	11	26	3,200.00	2.00	No proof in time Minidoka assessment	
S½ SW¼	29	9	19	9,600.00		2579.00	70
E½ SE¼	34	8	25	5,000.00	2.50	1130.00	70
NW¼ NE¼	31	9	24	9,000.00	3.00	1610.00	530
S½ SW¼	4	9	23	2,000.00	1.00	485.00	200
Lot 3	7	9	24	1,314.00		370.00	60
NW¼ NE¼	9	9	24	5,000.00	3.00	775.00	50
SW¼ NW¼	16	9	23	4,000.00	4.00	1100.00	



## TRANSFERS—Minidoka County, Idaho—(Continued)

Description	Sec.	Twp.	Rge.	Consideration	Revenue Stamps	Assessed Value of	
						Land	Improvements
W $\frac{1}{2}$ E $\frac{1}{2}$ SE $\frac{1}{4}$ )							
S $\frac{1}{4}$ )	30	9	24	3,000.00	3.00	660.00	400.00
S $\frac{1}{4}$ SE $\frac{1}{4}$ )	14	10	23	3,000.00	1.50	580.00	
S $\frac{1}{4}$ SE $\frac{1}{4}$ NW $\frac{1}{4}$ )							
S $\frac{1}{4}$ NE $\frac{1}{4}$ SW $\frac{1}{4}$ )	7	10	21	4,000.00	4.00	Not in Minidoka County	
S $\frac{1}{4}$ NW $\frac{1}{4}$ )						400.00)	
S $\frac{1}{4}$ NE $\frac{1}{4}$ )						200.00)	
S $\frac{1}{4}$ NE $\frac{1}{4}$ )						860.00)	
N $\frac{1}{4}$ NE $\frac{1}{4}$ )	11	10	20	1,400.00		1235.00)	100.00
S $\frac{1}{4}$ SE $\frac{1}{4}$ )	11	9	24	4,800.00	5.00	1100.00	
N $\frac{1}{4}$ NW $\frac{1}{4}$ & Lot 1	31	9	24	3,000.00	3.00	(1670.00	30.00
						( 770.00	
N $\frac{1}{2}$ SE $\frac{1}{4}$ )	10	9	24	13,000.00	5.50	2200.00	125.00
S $\frac{1}{4}$ SE $\frac{1}{4}$ )	9	10	24	5,500.00	1.50	1515.00	
E $\frac{1}{2}$ NW $\frac{1}{4}$ )	34	9	20	10.00	2.00	930.00	
S $\frac{1}{4}$ NW $\frac{1}{4}$ )	22	9	24	5,500.00	2.00	915.00	
L 6	8	9	25	1,417.00	1.50	300.00	
V $\frac{1}{2}$ NW $\frac{1}{4}$ )	8	9	24	8,000.00	6.00	1115.00	50.00
N $\frac{1}{4}$ NW $\frac{1}{4}$ )	11	9	24	4,600.00	3.00	775.00	25.00
N $\frac{1}{4}$ SE $\frac{1}{4}$ )	9	10	23	1.00		847.00	
S $\frac{1}{4}$ NW $\frac{1}{4}$ )	22	9	24	5,500.00	1.50	915.00	
N $\frac{1}{4}$ SE $\frac{1}{4}$ )	24	10	23	1,500.00	1.50	790.00	
S $\frac{1}{4}$ SW $\frac{1}{4}$ &						( 300.00	150.00
L 4	31	8	25	5,000.00	1.00	( 400.00	
N $\frac{1}{4}$ NE $\frac{1}{4}$ )	33	9	24	8,000.00	6.00	915.00	200.00
L 8	15)						
L 4	22)	10	22	3,500.00	3.00	No proof in time for 1918 assessment	
N $\frac{1}{2}$ SE $\frac{1}{4}$ NE $\frac{1}{4}$ )	19	9	24	1,000.00		990.00	
S $\frac{1}{4}$ NW $\frac{1}{4}$ )	27	9	23	6,500.00	6.50	1755.00	35,000.00
N $\frac{1}{4}$ SE $\frac{1}{4}$ )	8	10	24	4,300.00	3.50	745.00	70.00
S $\frac{1}{4}$ NE $\frac{1}{4}$ )	28	9	24	6,500.00	6.00	940.00	45.00
N $\frac{1}{4}$ SE $\frac{1}{4}$ )	24	10	23	1.00	.50	790.00	
S $\frac{1}{4}$ SW $\frac{1}{4}$ )	36	9	23	1,000.00	1.00	No proof in time for 1918 assessment	
S $\frac{1}{4}$ NW $\frac{1}{4}$ )	23	10	23	1,500.00	1.50	745.00	
N $\frac{1}{2}$ SW $\frac{1}{4}$ )	27	9	23	6,000.00	6.00	2070.00	125,000.00
S $\frac{1}{4}$ NE $\frac{1}{4}$ )	20	9	24	1,000.00	1.00	50.00	per acre
S $\frac{1}{4}$ NE $\frac{1}{4}$ )	28	9	24	500.00	.50	50.00	" "
S $\frac{1}{4}$ SE $\frac{1}{4}$ )	16	9	24	2,600.00	1.00		
N $\frac{1}{4}$ )	8	9	24	3,900.00	4.00	240.00	50.00
S $\frac{1}{4}$ SW $\frac{1}{4}$ )	13	10	22	5,000.00	3.00	730.00	
N $\frac{1}{2}$ NW $\frac{1}{4}$ )	11	9	23	8,000.00	1.50	865.00	125.00
N $\frac{1}{4}$ SW $\frac{1}{4}$ )	13	10	22	3,000.00	1.00	730.00	100.00
N $\frac{1}{4}$ NE $\frac{1}{4}$ )	9	9	24	6,000.00	4.00	775.00	50.00
S $\frac{1}{4}$ NW $\frac{1}{4}$ )	16	9	23	4,000.00	2.00	1100.00	
N $\frac{1}{4}$ NE $\frac{1}{4}$ )	9	10	23	2,000.00		417.00	
E $\frac{1}{2}$ NE $\frac{1}{4}$ )	2	9	24	6,800.00	1.00	1700.00	100.00
N $\frac{1}{4}$ NW $\frac{1}{4}$ )	31	9	24	8,500.00	6.50	1670.00	30.00



## TRANSFERS—Minidoka County, Idaho—(Continued)

Description	Sec.	Twp.	Rge.	Consideration	Revenue Stamps	Assessed Value of Land	Improvements
NE $\frac{1}{4}$ SW $\frac{1}{4}$ &						640.00)	
Lot 3	19	10	24	4,000.00	4.00	100.00)	
S $\frac{1}{2}$ NE $\frac{1}{4}$	27	9	23	5,500.00	5.50	1540.00	500
Lot 3	27	9	23	5,500.00	4.50	1540.00	500
N $\frac{1}{2}$ SE $\frac{1}{4}$	35	9	18	500.00	.50	1520.00	
SW $\frac{1}{4}$ NW $\frac{1}{4}$	11	9	24	1.00	.50	880.00	1000
SW $\frac{1}{4}$ SE $\frac{1}{4}$	28	9	24	8,000.00	4.00	1330.00	2000
NW $\frac{1}{4}$ NE $\frac{1}{4}$	31	9	24	10,000.00	4.50	1610.00	5300
S $\frac{1}{2}$ NE $\frac{1}{4}$	9	9	24	1.00	2.00	1760.00	
SW $\frac{1}{4}$ NE $\frac{1}{4}$	6	10	21	5,000.00	3.50	1320.00	
N $\frac{1}{2}$ NW $\frac{1}{4}$	20	10	24	1.00	3.00	1610.00	
N $\frac{1}{2}$ NW $\frac{1}{4}$	20	10	24	7,000.00	3.00	1610.00	
S $\frac{1}{4}$ SW $\frac{1}{4}$	12	10	23	11,000.00	11.00	1590.00	1000
NE $\frac{1}{4}$ SW $\frac{1}{4}$	10	9	24	12,600.00	2.00	2130.00	1000
SE $\frac{1}{4}$ NW $\frac{1}{4}$	27	9	22	1,400.00	1.50	80.00	
NW $\frac{1}{4}$ SW $\frac{1}{4}$	7	9	25	5,500.00	5.50	1045.00	1000
NW $\frac{1}{4}$ SW $\frac{1}{4}$	21	9	24	4,690.00	4.50	1120.00	
SW $\frac{1}{4}$ NW $\frac{1}{4}$ ( $\frac{1}{2}$ ?)	9	9	24	6,500.00	3.00	1040.00	
S $\frac{1}{2}$ NE $\frac{1}{4}$	2	10	23	3,300.00	2.50	1570.00	
SE $\frac{1}{2}$ ( $\frac{1}{4}$ ?) NW $\frac{1}{4}$	21	9	24	6,000.00	1.50	1740.00	700
N $\frac{1}{2}$ SE $\frac{1}{4}$	34	9	19	11,700.00	12.00	2080.00	500
NE $\frac{1}{4}$ NW $\frac{1}{4}$	9	9	24	3,500.00	1.50	630.00	
NW $\frac{1}{4}$ SE $\frac{1}{4}$ &						1320.00)	
Lot 1	3	10	24	4,200.00		1405.00)	750
SE $\frac{1}{4}$ SE $\frac{1}{4}$	12	10	23	3,500.00	2.50	780.00	900
E $\frac{1}{2}$ W $\frac{1}{2}$ NE $\frac{1}{4}$	23	10	22	3,200.00	3.50	630.00	
SW $\frac{1}{4}$ SE $\frac{1}{4}$	28	9	24	7,750.00	2.50	1330.00	
SW $\frac{1}{4}$ NW $\frac{1}{4}$	9	9	24	7,500.00	2.00	1050.00	2000
SW $\frac{1}{4}$ NW $\frac{1}{4}$	32	9	19	8,748.00	9.00	1287.00	1250
NE $\frac{1}{2}$ ( $\frac{1}{4}$ ?) SW $\frac{1}{4}$	13	10	22	4,000.00	1.00	730.00	
SE $\frac{1}{4}$ NW $\frac{1}{4}$	19	10	20	4,800.00	3.50	1320.00	
W $\frac{1}{2}$ SE $\frac{1}{4}$	2	10	22	6,000.00	4.10	1310.00	1500
SW $\frac{1}{4}$ NW $\frac{1}{4}$	16	9	23	7,500.00	2.00	1100.00	
E $\frac{1}{2}$ NW $\frac{1}{4}$	8	10	19	7,000.00	7.00	1950.00	
SW $\frac{1}{4}$ NW $\frac{1}{4}$	5	10	19	7,400.00	.50	1320.00	
SE $\frac{1}{4}$ NE $\frac{1}{4}$	22	9	23	8,000.00	3.00	925.00	
SE $\frac{1}{4}$ NE $\frac{1}{4}$	22	10	23	8,500.00	3.00	840.00	3000
S $\frac{1}{2}$ NW $\frac{1}{4}$ & Lots 3 & 4	2	9	18	11,100.16	4.50	No proof in time 1918 assessment	
W $\frac{1}{2}$ SW $\frac{1}{4}$	21	9	23	18,000.00	10.00	2640.00	2500
W $\frac{1}{2}$ SE $\frac{1}{4}$	13	9	22	15,000.00	15.00	2200.00	

## TRANSFERS—Minidoka County, Idaho—(Continued)

Description	Sec.	Twp.	Rge.	Consideration	Revenue Stamps	Assessed Value of	
						Land	Improvements
1/4 NW 1/4	22	9	24	7,000.00	2.00	1125.00	100.00
1/4 SW 1/4	12	9	24	2,300.00	2.50	1000.00	100.00
1/4 NW 1/4 &						725.00)	
Lot 2	18	10	24	700.00		75.00)	
1/4 NW 1/4							
1/2 W 1/2 SE 1/4 NW 1/4	24	9	24	7,250.00	7.50	No proof in time for 1918 assessment	
						(1560.00	
1/2 NW 1/4	13)					( 175.00	250.00
1/4 SW 1/4	12)	9	22	11,580.00	3.00	1100.00	100.00
1/4 SE 1/4	7	9	25	5,500.00	5.50	741.00	
1/4 SW 1/4	34	9	18	1.00	2.00	1930.00	245.00
1/4 SE 1/4	30	9	24	5,751.00	6.00		
1/4 SW 1/4 &							
Lot 3	19	10	24	6,000.00	6.00	( 600.00	
						( 100.00	
1/2 NW 1/4	17	9	23	11,000.00	3.00	1800.00	200.00
1/2 NE 1/4	34	9	24	14,000.00	2.00	1515.00	75.00
1/2 NE 1/4	13	9	23	16,000.00	14.00	2100.00	75.00
Lot 6	31	9	24	4,500.00	3.50	( 645.00	105.00
Lot 3 & SW 1/4 NE 1/4	3	9	25	10,000.00	2.00	( 600.00	
1/4 SE 1/4	29	9	23	1.00	6.00	( 345.00	425.00
1/2 W 1/2 SW 1/4 & Lot 3	30	9	24	11,000.00	10.00	( 835.00	
1/4 NE 1/4	16	9	23	8,500.00	3.00		
1/4 SE 1/4	12	10	23	8,000.00	4.50	780.00	350.00
1/4 NE 1/4	14	9	24	5,800.00	4.00	1025.00	25.00
1/2 NW 1/4	29	9	23	13,000.00	13.00	2195.00	100.00
1/2 NE 1/4	4	10	24	100.00	.50	1655.00	100.00
1/4 NE 1/4	6	10	24	7,350.00	3.00	865.00	100.00
1/2 SE 1/4	12	9	22	6,000.00	6.00	2090.00	
1/2 E 1/2 NE 1/4	1	10	22	6,000.00	2.50	1025.00	100.00
1/4 SW 1/4	10	10	23	5,000.00	2.00	1260.00	100.00
1/2 E 1/2 NW 1/4	24	10	22	4,500.00	1.50	1440.00	200.00
1/2 SE 1/4	33	9	24	8,000.00	5.00	1915.00	755.00
1/2 SW 1/4	35	9	24	2,000.00	.50	200.00	
1/2 NE 1/4	19	10	24	5,000.00	1.00	260.00	
1/4 SW 1/4	9	10	23	3,500.00	3.50	430.00	100.00
No proof							

## BANKS—MINIDOKA COUNTY.

Des. of Prop.	Lot Sec. Twp.	Blk. Rge.	Book Val. Land	Book Val. Impts.	Ass'd. Val. Land	Ass'd. Val. Impts.	Book V. Fr. & F.
(FIRST NATIONAL BANK OF RUPERT)							
Lot 1, Blk. 47.....							
Tn. of Rupert.....			\$25323.87		\$ 2000.00	\$10000.00	\$ 4485.00
				Impts.	10000.00		
Total .....			\$25323.87		\$12000.00		
(RUPERT NATIONAL BANK)							
Lot 12, Blk. 47.....							
Tn. of Rupert.....			5420.74		1800.00	2500.00	3757.80
				Impts.	2500.00		
Total .....			\$ 5420.74		\$ 4300.00		
(PAUL STATE BANK OF PAUL)							
Clark's Add. to Paul,.....							
Lots 1&2, Blk. 4.....			\$ 1100.00	\$ 5953.13	\$ 175.00	\$ 2700.00	\$ 2587.80
		Impts.	5953.13		2700.00		
		Fr. & Fix.	2587.85		900.00		
Total .....			\$ 9640.98		\$ 3775.00		
(HEYBURN STATE BANK)							
S½ Lot 6, Blk. 35, Heyburn.....							
			\$ 6000.00		\$ 50.00	\$ 2000.00	\$ 3000.00
					2000.00		
		Fr. & Fix.....	3000.00		250.00	(Fr. & Fix.)	
					1600.00	(Mdse.)	
Total .....			\$ 9000.00		\$ 3900.00		
(HAZELTON STATE BANK)							
Hazelton, Lots 23, 24, Blk. 7.....							
			\$ 600.00	\$9867.48	\$ 215.00	\$ 3500.00	\$ 1650.00
		Impts.	9867.48	Impts.	3500.00		
		Fr. & Fix.	1650.00	Fr. & Fix.	485.00		
Total .....			\$12117.48		\$ 4200.00		
EDEN STATE BANK)							

\$2996.21

## BANKS—MINIDOKA COUNTY.

Ass'd. Val. & Fix	Cap. Stock	S&U Profits	Total	Less Pr. Ass'd.	Stock. Ass'd.
	\$25000.00	\$15024.34	\$40024.34	\$29811.91	\$ 7000.00 (Should have been assessed for \$10212.42)
\$ 1000.00					
	25000.00	25788.00	50788.00	9178.57	20000.00 (Should have been assessed for \$41609.43)
\$ 700.00					
	25000.00	1225.54	26225.54	9640.98	\$ 9225.00 (Should have been assessed for \$16584.56)
\$ 900.00					
250.00 (1600.00 Merchandise assessed)	10000.00	8568.21	18568.21	9000.00	\$ 6250.00 (Should be assessed \$ 9268.00)
	15000.00	2669.96	17669.96	12117.48	\$ 4300.00 (Should have been assessed at \$ 5552.48)
\$ 485.00					
	15000.00	1839.10	16839.10	2096.21	\$ 9350.00 (Should have been assessed for \$14742.89)
\$ 650.00					



## TWIN FALLS COUNTY—IDAHO

422 Mortgages .....	\$2,398,293.63
Assessed Valn. ....	1,168,590.00
Assessed Impts. ....	83,965.00
<b>Total</b> .....	<b>\$1,252,555.00</b>

MORTGAGES  
TWIN FALLS COUNTY, IDAHO

Description	Sec	Twp.	Rge.	Loan	Assessed Value of Land	Imp
N½ Lot 31 Orchalara.....				1,000		
SW NE .....	33	9	14	2,500	1,200	
NE SE .....	11	10	13	10,100	4,600	40
SW NW .....	4	11	14	2,200	1,250	
NE SW Lot 3 of SE.....	18	11	17	900	600	
NE SE .....	5	11	16	500	500	
SW SE .....	34	9	14	500	800	
N½ S½ SW NW.....	3	11	18	11,500	7,200	40
S½ NW .....	24	9	15	6,300	3,600	
Lots 2, 3 .....	5	9	14	3,800	800	20
W½ SE of NW; SW NW.....	29	9	14	3,600	1,200	9
SE NE .....	20	11	17	400	550	
N½ SW; S½ NW .....	17	10	14	3,400	5,500	10
NE SW .....	27	9	14	1,500	600	
S½ NW .....	23	10	14	7,000	3,200	10
SE NW .....	15	10	18	1,000	1,400	20
Lots 1, 2, 3, S½ NE SE NW).....	1	11	16	30,000	11,200)	100
Lots 3, 4, 5, SE NW NE SW).....	6	11	17		8,500)	20
SE SE .....	6	10	15	3,000	2,400	25
S½ N½ NE of SE .....	26	9	14	1,100	250	5
E½ NE .....	19	11	18	3,400	700	5
SW NE .....	2	11	13	2,000	1,250	
W½ SW .....	34	9	15	5,000	4,400	17
SW .....	32	10	18	12,000	11,300	50
NE SE .....	36	9	15	3,000	1,600	
NE NE .....	31	9	14	2,400	1,300	20
W½ NW .....	10	10	15	2,400	4,000	45
Lot 1 .....	6	11	18	4,000	2,900	30
SW NE .....	5	10	16	3,000	2,800	20
Lot 3 .....	1	10	16	3,000	1,600	20
NE NW .....	29	10	16	2,100	1,400	100
SW SW; E½ W½ NW NE).....	34	10	13	16,000	6,325	200
NE NE .....	34	10	13	2,500	1,600	200
N½ N½ SE of SE .....	35	9	14	1,000	500	
E½ NE; NE SE ) .....	8	11	14)			
S½ NE; N½ SE ) .....						
SE SE ) .....	5	11	14)	16,000	8,750	1100
W½ NW; NW SW .....	34	10	13	6,300	4,200	
N½ N½ NE NW .....	29	10	17	2,000	900	400
N½ SE .....	27	10	16	4,000	4,350	400
NE SE .....	32	10	18	3,500	3,100	500
W½ SE of NW .....	32	9	17	1,800	1,200	100
NE NE .....	13	10	14	3,000	1,400	
NW¼; W½ SW .....	35	10	14	16,000	8,800	150
E½ SE of SW .....	20	10	16	800	350	50

# MORTGAGES Twin Falls County, Idaho—(Continued)

Description	Sec	Twp.	Rge.	Loan	Assessed	Impts.
					Value of Land	
1/4 SE	29	12	16	4,400	2,025	350
1/4 SW	17	11	18	5,000		
1/4 SE	3	10	17	4,000	4,000	200
1/4 NE; SE NE	13	15	17	500	300	
1/4 SW	33	9	15	6,000	5,000	325
1/4 SE SW	20	10	16	1,000	350	
1/4 NE; SE NE	11	10	13	7,500	3,400	
1/4 SE	4	11	14	3,500	1,800	
1/4 NW	32	9	14	2,500	750	
1/4; N 1/2 SE 1/4	1	11	13	14,400	8,700	900
1/4 NW; NW SE and all of S 1/2 of SE) lying on north side of lowline canal	7	11	18	4,500	1,200	
1/4 NE; SE NE	25	10	15	6,500	6,300	
lot 1; NE NW; NW NE NE NE	19	11	20)			
W NW; NE NW; NW NE	20	11	20)	6,000		
W SE	10	10	14	3,000	1,500	100
E SE	10	10	14	3,000	1,185	
1/4	30	15	18	800		
1/4 SW	27	10	14	2,500	2,900	100
E NE	13	11	19	2,750	875	275
E NW	7	10	17	1,800	1,000	
N	26	9	16	12,000	10,000	400
1/4 NE	18	11	14	3,200	1,500	
E SE	25	10	17	3,478.95)		
				3,000 )	2,800	300
1/4 SW	28	10	16	6,000	2,600	200
W NE	2	11	18	1,500	1,800	700
E NW; NE NW, except the part lying of low line canal	9	11	18	7,000	4,500	450
1/4 SE	34	10	17	8,000	5,000	100
1/4 NE	29	9	16	1,000	4,800	500
E SW	30	10	14	2,000	150	
W NE	28	10	17	4,000	3,500	200
E SE	11	10	15	4,000	2,300	100
lot 7	6	11	18	800	400	50
E	13	10	16	16,000	11,100	200
W	16	9	15	16,000		
1/4 NE	27)					
W SW	23)					
W NW-part below canal	26)	10	16	9,000	5,750	600
1/4	14	15	17	2,000	400	
1/4 NW	27	10	16	5,200	2,100	200
W SW	28	10	14	3,000	1,100	
1/4 SW	28	10	14		2,000	250
lots 7 & 8, Blk. 96, Buhl				2,000	200	500
1/4 SW; W 1/2 SE	24	9	13	9,000	4,350	
1/4 SE	24	10	14	10,000	3,700	
lot 4	19	10	15		2,000	600
W 1/4; W 1/2 NE	22	10	13	18,000	9,200	100
E SE; S 1/2 NE	29	11	18	7,000		
E SE	27	10	17	4,000	2,500	
1/4 NW	9	11	14	3,000	2,100	
1/4 SW	17	10	14	6,000	2,800	200
1/4 S 1/2 NE of SE	21	10	17	2,000	500	200

# MORTGAGES Twin Falls County, Idaho—(Continued)

Description	Sec	Twp.	Rge.	Loan	Assessed Value of Land	
NE NE; part of SE NE	13	10	17	4,300	4,800	
NE NE	9)					
NW NW	10)	11	18	2,400	4,800	
SE SW	( 1					
NE NW	( 12	11	13	6,000	2,950	
Lot 4	19	10	16	3,000	2,200	
SE SW	1)					
NE NW	12)	11	13	6,000	3,000	
Lot 4	6	11	18	2,400	1,350	
N½ NW; Lot 2	21	9	16	2,000	5,350	
Lot 16, Blk. 81, T. F.				2,800	360	10
Lot 12, Blk. 22, T. F.				1,000	300	
NE SE	16	10	14	2,500	1,400	
E½ SE	28	10	13)		2,200	1
E½ NE	33	10	13)	9,000	2,100	
E½ NW; NE SE	20	9	16	9,000	6,200	1
SE NE; N½ SE	2	10	15	4,500	2,100	2
NE NW	11	11	14	1,000	1,600	
W½ SE	28	9	15	8,000	4,400	6
E½ NW	20	10	18	8,000	6,400	5
S½ SE	29	10	15	3,400	3,800	2
Lots 1, 2, Blk. 68, Buhl				2,500	275	10
SE SW	26	10	17	1,700	2,000	6
NE NE	23)					
SW SW	13)	9	15	6,000	2,500	
Lot 28, Blk. 84, Buhl				3,200	400	14
W½ Lot 3; )						
W½ SE NW )	1	11	18	1,000	2,000	
SE SE	30	9	14	1,200	1,000	40
NE SE	30	9	14	2,000	1,500	
NW¼	33	10	14	10,000	4,750	20
NE NW	13	10	16	3,000	2,200	
Lots 5, 6, Blk. 79, T. F.				1,000	450	58
E½ SE	33	10	13	2,000	2,000	6
NW SE	2	11	14	2,000	1,500	
E½ SW; W½ SE; SW NE)	30	11	19	5,000	4,000	10
S½ SE	21	10	15	5,000	3,200	35
NW SE	15	10	14	2,500	1,300	
S½ S½ SW	25	9	16	4,000	2,100	
SW¼; N½ SE; SE NE	7	11	14	16,000	9,100	100
NW NE	28	10	16	2,500	1,200	
NE NW	14	10	13	1,000	600	
Pt. SW SE	36	10	19	1,200		
Pt. Lot 1	1	11	19		640	
SE SE	26	9	16	3,500	2,500	20
Lot 3; NE SW	18	10	14	5,000	2,850	20
W½ SE	12	11	17)		4,000	30
NE of SE	19	9	16)	7,000	2,200	250
NE NW	34	10	17	2,000	2,800	20
Lot 7; Lot 6	6	10	16	2,000	3,075	150
Pt. E½ NW NE )						
Pt. NE¼ of NE¼ )	22	10	17	1,500	1,000	600
NE NW	36	10	19	1,300	1,500	250
W½ NE	24	10	15	5,500	3,600	



# MORTGAGES Twin Falls County, Idaho—(Continued)

Description	Sec	Twp.	Rge.	Loan	Assessed	Impts.
					Value of Land	
NE .....	36	9	15	2,500		
SE .....	24	10	18	3,000 )	2,300	250
				226.38 )		
SW .....	34	10	14	250 )		
				1,000 )	2,400	
				5,000 )		
NE .....	12	10	15	3,500	2,400	
NE .....	12	10	15		2,000	
NW .....	21	10	16	3,500	2,200	100
SE .....	28	11	18	5,000	3,000	250
3 .....	5	10	16	3,500	2,000	200
1/2 SE .....	15	10	16	7,000	4,900	100
11-12, Blk. 15 Twin Falls.....				1,000	100	250
3, Blk. 128, Twin Falls.....				800	270	650
1/2 SE .....	30	9	16	6,000	4,200	50
SW .....	13	10	15	3,250	2,000	100
SE .....	13	10	15	3,200	2,300	
SW .....	12	10	17	1,000	3,600	100
W SW .....	36	10	18	2,500	1,900	200
SE .....	19)					
NE .....	30)	11	18	3,500	1,200	50
NW .....	12	10	13	2,400	1,100	
1/2 NE .....	32	9	16	8,000	4,800	400
SW .....	1	10	13	3,000	1,500	200
SW .....	31	10	16	2,400	1,400	100
1 1 .....	3	10	16	2,500	3,000	600
20, Blk. 87, T. F. ....				5,000	5,750	1750
1/4 .....	29	9	15	11,000	9,200	150
SE .....	32	9	16	3,000 )	2,000	400
				1,157.25 )		
1/2 SE .....	4	11	18	(6,000	4,600	600
				(2,302.50		
NW .....	34	9	14	500)	1,400	400
				2,625)		
W NW .....	35	10	17	(1,000		
				(3,150	2,700	400
1/2 SE .....	23	10	14	6,000	3,350	50
NE .....	26	9	14	1,200	800	60
2 & SE NW ) .....						
1 ) .....	30	9	16	250.97)	8,600	150
NE ) .....				5,000 )		
1/2 NW .....	21	9	14	7,350	1,700	
NW of NE .....	32	9	17	600	400	
SE .....	35	10	14	20,200	2,000	260
1/2 SE .....	29	11	16	2,500	1,100	150
1/2 SE .....	25	10	15	7,200	3,500	200
1/2 NE .....	19	10	19	1,500	4,400	400
W SW .....	24	11	16	1,100		500
E NE .....	25	9	15	3,500	1,600	
E NE .....	20	10	14	700	1,100	
1/4 NW .....	34	10	14	12,800	2,400	100
1/4 NW NW .....	17	10	16	400	100	
W SE .....	13	10	17	2,000	2,060	
E .....	28	13	16	4,000	2,275	750



# MORTGAGES Twin Falls County, Idaho—(Continued)

Description	Sec	Twp.	Rge.	Loan	Assessed Value of	
					Land	
E½ SW	9	13	16	900	1,150	
N½ SE	2	11	17	8,700	4,250	
NW NW	20	10	18	3,400	3,200	
E½ NW; W½ NE	21	9	15	4,800	6,800	
NE NW	30	10	16	2,000	2,200	
NW NW	28	10	14	4,200	1,100	
SW SW	21	10	14	3,800	1,100	
SE SE	8	10	18	5,000	3,200	
W½ Lot 37 Orchatara				1,275		
SW SW	23	9	15	3,000	1,200	
NW NE	17	10	15	4,000	2,000	
W½ NE	31	10	15	4,400	3,700	
SE SW; SW SE	8	11	17	1,400	1,050	
E½ SW	15	11	18	5,200	1,075	
SE	14)					
NE	23)	12	15	2,500	3,200	
NE SW	23	10	15	4,000	1,800	
N½ NW of SW	8	9	15	1,000	650	
SW ¼	33	9	16	5,000	10,400	
NE NW	32	12	16	2,300	825	
NW NE	32	12	16	1,866	900	
N½ NE; SW NE	32	10	16	9,000	5,400	
E½ SW; SE NW NW SW	14	9	15	9,000	2,300	
NW SE; S½ NW	32	15	18	1,200	300	
SW SE	34	10	14	4,000	1,200	
SE SW	21	10	16	1,000	1,400	
Lot 1	2	10	15	9,000	2,700	
E¼ SW ¼ of SW ¼ of SE ¼	20	10	18	868	225	
W½ SE; W½ NE	26	14	17	1,260	400	
NW SW; E½ SE	14	9	15	12,200	1,100	
SW; N½ NE	5	11	18	47,500	16,400	
Lot 3 NE SW		18	15	6,000		
SE NE	21	10	15	3,300	1,600	Des. incomple
SW SW; NW SW	34	11	16	400	1,200	
E½ SE	18	13	16	5,000	950	
E½ SE	33	10	15	2,500	2,600	
SE SE	36	9	15	4,500	2,000	
SE NE	20	11	17	300	500	
Pt. NE of NW	8	11	17	623	200	
S½ NW	34	11	16	1,200	1,125	
SE SE	35	10	17	5,000	2,600	
S½ SW	10	11	17	4,500	2,300	
NE SW Lot 5	5	10	20	1,400		
SW NE	13	10	17	1,500	3,600	
NE NE of NE	23	10	14	2,200	475	
NE NE	22	10	13	4,000	1,400	
SE SE	28	13	16	1,000	550	
NE SW	7	14	16	1,300	525	
Lot 5 SE NW	6	11	14	6,950	2,000	
SW SE of SW	3	10	17	2,500	1,250	
NW NE; SW SW; E½ of W½	34	10	13	13,700	6,325	
S½ NW	30	10	15	12,000	2,500	
SE SW	28	9	14	3,000	1,800	

# MORTGAGES Twin Falls County, Idaho—(Continued)

	Description	Sec	Twp.	Rge.	Loan	Assessed Value of Land	Impts.
1,150	1/4 SE of SE	11	10	17	3,000	2,000	
4,250	1/4 SE; Pt. SE SE	32	9	17	9,000	3,100	800
3,200	1/4 SE	27	12	16	900	525	
6,800	1/4 NE	18	10	15	5,100	1,500	80
2,200	1/4 1 NE NW	18	10	17	3,200	2,900	500
1,100	1/4 SW	11)					
1,100	1/4 NW	10)	10	14	7,200	2,100	200
3,200	1/4 SE; also 10 ft in north line NE 1/4	18	10	16		1,500	
1,200	1/4 SW	12	10	18		1,000	50
2,000	1/4 SE 1/4	23	10	14	10,200	3,350	50
3,710	1/4 NW	11	11	18	11,000	3,600	100
1,050	1/4 Lot 7 except along SE of SW	6	10	18	5,000	1,400	
1,075	1/4 6	6	10	18	2,000	1,000	250
2,200	1/4 of SE	28	11	18	5,500	3,000	
1,800	1/4 NW; W 1/2 NW	9	10	16	15,250	4,800	400
650	1/4 ENW; NESW	12	10	13	4,659	800	
400	1/4 W SW	12	10	15	5,100	2,300	
825	1/4 E SE	30	9	14	3,600	1,500	50
900	1/4 W NE	14	10	17	4,000	4,400	100
400	1/4 E	24	10	16	8,000	11,600	400
200	1/4 E NE	17	9	15	2,000	1,500	100
300	1/4 1/2 SE	28	9	15	12,400	4,400	650
300	1/4 E NE	12	10	14	2,500	1,700	200
300	1/4 E NE	5	10	16	9,000	2,700	200
400	1/4 E NE	30	9	14	4,000	1,400	60
700	1/4 1/2 NW	10	13	16	800	1,225	200
225	1/4 E NE	9	11	17	4,000	1,800	50
400	1/4 1/2 SE of SE	29)					
100	1/4 SW	28)	10	15	7,000	4,650	100
100	1/4 W NW	(21					
100	1/4 NE NW NE	(20	13	16	4,400	2,275	175
100	1/4 2	19	9	15	2,500	1,500	
100	1/4 NW	26	9	15	8,955	3,300	150
100	1/4 E SE	29	9	14	4,600	1,100	50
100	1/4 NE of SW	29	10	18	3,900	1,500	400
100	1/4 SE 1/4 of SW	13	10	17	2,000	1,800	
100	1/4 of NE	34	10	14	7,600	2,900	150
100	1/4 E 1/4 of SW	19	12	16	1,166.67	525	
100	1/4 W 1/4 of NE 1/4, and portion of SW 1/4 of	9	11	17	5,995	2,200	100
100	1/4 E 1/4	28	10	18	1,450	3,000	300
100	1/4 1/2 of Lot 7 Tyler's Add. to Kimberly				350	200	100
100	1/4 E 1/4 of SW 1/4	35	10	15	5,000	1,400	
100	1/4 W 1/4 of SW 1/4	13	10	15	550	150	
100	1/4 1/2 of NE 1/4	19	11	18	10,593.50	2,700	400
100	1/4 E 1/4 of NE	7	11	18	6,086	2,200	100
100	1/4 1/2 of SE 1/4 of SW 1/4	6	10	18	879.20	5,200	200
100	1/4 1/2 of SE 1/4	35	11	19	1,600	400	
100	1/4 1/2 of NE 1/4	27	9	16	9,000	5,000	150
100	1/4 1/2 of NE 1/4	13	10	14	12,500	3,400	250
100	1/4 E 1/4 of NW 1/4	13	10	14	5,664.66	1,800	
100	1/4 W 1/4	11	11	17	18,225.35	8,500	800
100	1/4 W 1/4 SE 1/4 SW 1/4 NE 1/4 Lots 2 & 3	6	11	16	2,500	1,050	
100	1/4 W 1/4 of NW 1/4	8	11	20	2,200	800	

# MORTGAGES Twin Falls County, Idaho—(Continued)

Description	Sec.	Twp.	Rge.	Mortgage	Assessed Value of		Ir.
					Land		
SW $\frac{1}{4}$ NW $\frac{1}{4}$ .....	8	11	20	3,504	800		
NW $\frac{1}{4}$ NE $\frac{1}{4}$ .....	22	10	15	3,500	1,200		
SW $\frac{1}{4}$ SE $\frac{1}{4}$ & Lot 9 .....	22	10	19	4,000	2,000		
W $\frac{1}{2}$ NW $\frac{1}{4}$ NW $\frac{1}{4}$ NE $\frac{1}{4}$ , SW $\frac{1}{4}$ NW $\frac{1}{4}$ NE $\frac{1}{4}$ .....	10	10	17	3,500	1,575		
SW $\frac{1}{4}$ .....	23)						
NW $\frac{1}{4}$ .....	26(	15	17	5,000	1,200		
W $\frac{1}{2}$ NW $\frac{1}{4}$ NW $\frac{1}{4}$ NE $\frac{1}{4}$ , SW $\frac{1}{4}$ NW $\frac{1}{4}$ NE $\frac{1}{4}$ .....	10	10	17	2,900	575		
SW $\frac{1}{4}$ SE $\frac{1}{4}$ .....	17	11	16	1,400	450		
SW $\frac{1}{4}$ NW $\frac{1}{4}$ .....	22	9	14	1,000	100		
NE $\frac{1}{4}$ SW $\frac{1}{4}$ .....	13	15	17	1,000	100		
SE $\frac{1}{4}$ SE $\frac{1}{4}$ .....	7	14	16	2,200	600		
NE $\frac{1}{4}$ NW $\frac{1}{4}$ .....	25	9	15	7,116.65	1,500		
S $\frac{1}{2}$ NE $\frac{1}{4}$ SE $\frac{1}{4}$ NW $\frac{1}{4}$ NW $\frac{1}{4}$ S $\frac{1}{2}$ NW $\frac{1}{4}$ SE $\frac{1}{4}$ NW $\frac{1}{4}$ NW $\frac{1}{4}$ , S $\frac{1}{2}$ SE $\frac{1}{4}$ NW $\frac{1}{4}$ NW $\frac{1}{4}$ NE $\frac{1}{4}$ NE $\frac{1}{4}$ , Lots 3 & 4, S $\frac{1}{2}$ NW $\frac{1}{4}$ , W $\frac{1}{2}$ SW $\frac{1}{4}$ .....	4) 9)						
NW $\frac{1}{4}$ NW $\frac{1}{4}$ .....	9)	14	17	582			
S $\frac{1}{2}$ NE $\frac{1}{4}$ .....	31	9	17	1,000	5,400		
Lot 1, NW $\frac{1}{4}$ NE $\frac{1}{4}$ , NE $\frac{1}{4}$ NW $\frac{1}{4}$ , NE $\frac{1}{4}$ NE $\frac{1}{4}$ .....	19	11	20	2,000			
W $\frac{1}{2}$ NE $\frac{1}{4}$ .....	18	11	14	6,066.20	1,500		
N $\frac{1}{2}$ .....	1	16	16	800	800		
NE $\frac{1}{4}$ SW $\frac{1}{4}$ , Lot 6 .....	25	10	19	5,000	2,000		
E $\frac{1}{2}$ NE $\frac{1}{4}$ .....	15	11	16	1,000	1,200		
E $\frac{1}{2}$ of E $\frac{1}{2}$ , NE $\frac{1}{4}$ NW $\frac{1}{4}$ .....	28	10	18	2,975	4,850		
NE $\frac{1}{4}$ NW $\frac{1}{4}$ .....	18	10	14	3,900	1,500		
S $\frac{1}{2}$ NE $\frac{1}{4}$ NE $\frac{1}{4}$ SE $\frac{1}{4}$ .....	2	10	14	800	750		
NW $\frac{1}{4}$ .....	9	10	15	40,000	9,200		
S $\frac{1}{2}$ SW $\frac{1}{4}$ NW $\frac{1}{4}$ SW $\frac{1}{4}$ .....	22	11	16	4,000	1,700		
E $\frac{1}{2}$ SE $\frac{1}{4}$ , SE $\frac{1}{4}$ NE $\frac{1}{4}$ .....	25)						
NE $\frac{1}{4}$ NE $\frac{1}{4}$ .....	36)	11	18)				
Lots 3 & 4 .....	30	11	19)	12,400	5,100		
S $\frac{1}{2}$ SW $\frac{1}{4}$ SW $\frac{1}{4}$ .....	11	11	17	1,500	800		



**MORTGAGES**  
Twin Falls County, Idaho—(Continued)

Description	Sec.	Twp.	Rge.	Mortgage	Assessed Value of	
					Land	Impts.
S $\frac{1}{4}$ SW $\frac{1}{4}$ .....	12	10	14	2,100	1,400	200
N $\frac{1}{4}$ .....	23	9	15	27,500	5,900	450
N $\frac{1}{4}$ .....	23	10	14	16,000	7,150	.....
N $\frac{1}{2}$ NW $\frac{1}{4}$ .....	10	13	16	2,000	1,225	200
N $\frac{1}{2}$ SE $\frac{1}{4}$ .....	30	9	16	9,200	4,200	50
E $\frac{1}{4}$ SW $\frac{1}{4}$ , NW $\frac{1}{4}$ SE $\frac{1}{4}$ .....	2	12	17	1,770	1,000	.....
E $\frac{1}{4}$ NE $\frac{1}{4}$ .....	11	12	16	1,000	800	50
E $\frac{1}{4}$ SW $\frac{1}{4}$ .....	31	9	14	7,900	1,400	200
E $\frac{1}{4}$ SE $\frac{1}{4}$ .....	20	9	14	3,000	1,800	50
E $\frac{1}{4}$ SW $\frac{1}{4}$ , NW $\frac{1}{4}$ SE $\frac{1}{4}$ .....	2	12	17	2,000	1,000	.....
N $\frac{1}{4}$ SE $\frac{1}{4}$ .....	25	9	16	4,740	1,500	.....
N $\frac{1}{2}$ SW $\frac{1}{4}$ .....	16	10	16	14,000	5,000	400
N $\frac{1}{2}$ SW $\frac{1}{4}$ SW $\frac{1}{4}$ .....	28	10	17	4,000	1,800	150
N $\frac{1}{2}$ NW $\frac{1}{4}$ .....	21	9	15	5,000	4,000	1400
E $\frac{1}{4}$ SW $\frac{1}{4}$ .....	15	10	18	5,000	1,800	.....
E $\frac{1}{4}$ SE $\frac{1}{4}$ , S $\frac{1}{2}$ NE $\frac{1}{4}$ SE $\frac{1}{4}$ .....	26	9	14	12,100	2,900	500
N $\frac{1}{2}$ SW $\frac{1}{4}$ .....	26	9	15	10,200	3,200	100
N $\frac{1}{4}$ SW $\frac{1}{4}$ .....	29	10	17	5,000	3,100	100
N $\frac{1}{4}$ .....	25	11	19	1,000	800	50
N $\frac{1}{2}$ NW $\frac{1}{4}$ .....	11	10	15	26,208	4,400	410
N $\frac{1}{4}$ NE $\frac{1}{4}$ .....	15	10	18	1,550	1,500	.....
E $\frac{1}{2}$ NE $\frac{1}{4}$ NW $\frac{1}{4}$ .....	28	10	18	2,976	850	400
E $\frac{1}{4}$ NE $\frac{1}{4}$ .....	3	10	16	3,400	2,250	.....
E $\frac{1}{4}$ NE $\frac{1}{4}$ .....	28	9	15	3,000	1,700	375
N $\frac{1}{4}$ NW $\frac{1}{4}$ .....	21	10	16	3,500	2,200	100
E $\frac{1}{4}$ SW $\frac{1}{4}$ .....	8	10	18	4,000	3,000	100
E $\frac{1}{4}$ SE $\frac{1}{4}$ .....	8	10	15	7,000	1,500	20
N $\frac{1}{4}$ SE $\frac{1}{4}$ .....	29	10	16	3,100	2,200	.....
E $\frac{1}{2}$ SE $\frac{1}{4}$ NW $\frac{1}{4}$ .....	35	9	14	2,500	900	.....
E $\frac{1}{4}$ SE $\frac{1}{4}$ .....	27	10	17	6,000	2,500	.....
N $\frac{1}{4}$ NE $\frac{1}{4}$ .....	25	11	18	1,250	700	.....
N $\frac{1}{2}$ SW $\frac{1}{4}$ SW $\frac{1}{4}$ .....	28	10	17	3,000	1,500	300
N $\frac{1}{2}$ SE $\frac{1}{4}$ SW $\frac{1}{4}$ .....	29	10	17	1,000	1,650	200
N $\frac{1}{2}$ SE $\frac{1}{4}$ SW $\frac{1}{4}$ .....	20	10	16	1,500	350	.....
N $\frac{1}{2}$ NW $\frac{1}{4}$ , N $\frac{1}{2}$ SW $\frac{1}{4}$ , S $\frac{1}{2}$ SE $\frac{1}{4}$ , NW $\frac{1}{4}$ .....						
E $\frac{1}{4}$ , SE $\frac{1}{4}$ , SE $\frac{1}{4}$ SW $\frac{1}{4}$ .....	34	10	19	1,000	00	.....
N $\frac{1}{2}$ SW $\frac{1}{4}$ .....	15	10	18	15,500	5,800	1200
E $\frac{1}{4}$ SW $\frac{1}{4}$ .....	25	9	15	2,600	1,500	30
E $\frac{1}{4}$ SE $\frac{1}{4}$ .....	17	10	16	3,000	2,600	200
N $\frac{1}{4}$ .....	33	11	19	1,100	800	.....
N $\frac{1}{2}$ SW $\frac{1}{4}$ SW $\frac{1}{4}$ .....	28	10	18	2,000	1,650	250
N $\frac{1}{4}$ NW $\frac{1}{4}$ .....	29	10	18	8,500	3,000	100



# MORTGAGES Twin Falls County, Idaho—(Continued)

Description	Sec.	Twp.	Rge.	Mortgage	Assessed	In
					Value of Land	
NW¼ SE¼, E½ SW¼ SE¼.....	7	9	15	7,400	1,000	
E½ SE¼ .....	35	10	14	4,000	3,100	
NE¼ .....	11	10	13	6,900	4,600	
NW¼ NE¼ .....	25	9	15	3,500	2,000	
NW¼ NW¼ .....	27	9	15	7,000	2,000	
E½ SE¼ .....	23	10	16	11,500	5,600	
NE¼ SE¼ .....	7	10	17	2,500	3,300	
N½ SE¼ .....	33	10	18	14,100	5,800	
S½ SE¼ NE¼ .....	13	14	15	2,600	750	
SW¼ NE¼, NW¼ NE¼ .....	34	9	14	1,750	7,000	
SE¼ SW¼ .....	7	9	14	700	1,000	
NE¼ NW¼ .....	11	10	15	6,830.66	2,200	
S½ NW¼ .....	26	9	15	10,900	2,500	
S½ SW¼ .....	12	10	15	11,000	4,600	
W½ SE¼ .....	14	10	18	9,500	4,000	
W½ SW¼ SE¼ .....	34	10	18	3,000	5,900	
E½ SW¼, W½ SE¼ .....	8	10	15	18,600	7,200	
N½ SE¼ NW¼ .....	29	10	18	3,800	1,600	
E½ NW¼ .....	15	11	16	1,000	1,200	
NW¼ SW¼ SW¼ .....	3	10	17	3,000	1,250	
SW¼ .....	33	12	16	2,000	2,400	
SE¼ NE¼ .....	20	11	17	1,442	550	
S½ SE¼ SE¼ .....	7	10	16	3,394.20	1,600	
SW¼ .....	16	9	15	11,931		
W½ SE¼ .....	18	11	17	4,000	825	
SW¼ NW¼, NW¼ SW¼ .....	35	12	16	2,850	975	
SW¼ NW¼ .....	17	11	18	2,000	1,000	
N½ NW¼ .....	26	9	15	6,500	3,300	
SW¼ SW¼ .....	36	10	16	8,000		
W½ NE¼, NW¼ SE¼ .....	24	9	14	3,500	1,800	
W½ NE¼, NW¼ SE¼ .....	24	9	14	7,000	1,800	
NW¼ SE¼ .....	3	10	17	6,835.98	3,000	
N½ NW¼ NW¼ .....	17	10	18	2,500	1,600	
SW¼ NW¼ .....	28	10	17	3,600	3,800	
E½ .....	12	12	16	326.79	4,800	
N½ N½ NE¼ SE¼ .....	2	10	14	1,000	250	
S½ SE¼ .....	20	9	15	8,250	3,400	
NE¼ NE¼ .....	9	10	16	4,590	2,400	
NW¼ SW¼ .....	5	11	17	5,000	2,100	
E½ SW¼ .....	18	10	18	12,150	6,200	
E½ SE¼ NW¼ .....	32	9	17	2,000	1,250	
SW¼ SW¼ .....	23	10	15	6,000	1,400	
NW¼ SW¼ SW¼ SE¼ .....	20	10	18	500	200	

**MORTGAGES**  
Twin Falls County, Idaho—(Continued)

Description	Sec.	Twp.	Rge.	Mortgage	Assessed Value of Land	Impts.	Revenue Stamps
N¼ SE¼	8	9	15	5,000	1,000		
S¼ SE¼	19	9	14	2,400	1,000		
W¼ NW¼	10	13	16	2,400	1,225	200	
W¼ SW¼	35	10	14	11,600	3,200		
N¼ NW¼	11	10	15	2,826.40	2,200	350	
S¼ SW¼	27	13	16	1,000	525		
W¼ NE¼	27	9	16	9,000	4,800	200	
S¼ SW¼	19	10	15	3,000	2,000		
W¼ NE¼	18)						
N¼ NW¼	17)	9	14	5,000	4,150	175	
S & S½ of NE, & E½ of SW	34	9	15	93,475	19,200	1300	
W¼ NW¼	10	13	16	4,560	1,225	200	
S SE	19	9	14	5,480	1,000		
S SE	19	9	14	2,600	1,000		
S SE	5	13	16	3,200	1,200		
S SW	34	10	15	7,000	1,600	450	
S NW	11	10	15	14,000	2,400		
E NW	11	10	15	14,000	2,200	350	
W NE	32	10	14	17,976	2,200		
lot 4	2	11	13	6,000	1,300	200	
lot 2	3	11	13	5,800	1,300		
W of NE	11	10	16	23,500	4,200	300	
E SW	15	9	14	1,400	400		
W NW	14	12	16	2,000	1,050		
W NW	14	12	16	2,000	1,050		
lots 3-4	30	9	14	5,100	600		
E NW	29	10	15	2,000	4,000	200	
W NW	29	10	15	2,000	4,000	200	
W NE, W½ SE, SE SW, NE SW	30	11	19	26,200	4,000	100	
W NE¼ NW¼	8	11	14	12,000	4,050		
E SE	1	10	16	4,200	2,000	200	
E SE	1	10	16	1.00	2,000	200	5.50
E SE	1	10	16	1.00	2,000		6.50
W SW of SE¼	1	10	14	3,600	700		
lot 1	2	11	18	9,200	2,400	350	
W NW	17	9	15	15,800	2,800	30	
W NE	34	9	14	1.00	800		.50
W NE	26	10	18	6,580	5,600	150	
W NE, NE SE, NW SE	20	13	16		1,550	100	
W NE	31	9	14	6,600	1,300	75	
W NE	29	11	18	1.00			2.50
E SE	29	11	18	3,000			
E NE	29	11	18	3,000			
E SW	26	9	14	2,500	1,000		
W NE	21	13	16	1.00	575		.50
W SW	5	10	15	23,000	4,800	350	
W NW	11	11	14	4,600	1,250	100	

## NEZ PERCE COUNTY—IDAHO

4 State Loans .....	\$ 7,700.00
Owner's Valn. ....	30,917.00
" Impts. ....	5,000.00
Total .....	\$35,917.00
Appraisers Valn. ....	49,800.00
" Impts. ....	400.00
Total .....	\$50,200.00
Assessed Valn. ....	9,560.00
" Impts. ....	150.00
Total .....	\$ 9,710.00

STATE LOANS  
NEZ PERCE COUNTY

No.	Name	Description	Sec.	Twp.	Rge.	Acre
2173	E. T. Earl .....	Lots 3, 4, 5, SE $\frac{1}{4}$ SE $\frac{1}{4}$ .....	35	33N.	5W.	1
2411	Emma E. Hardin.....	S $\frac{1}{2}$ NE $\frac{1}{4}$ , NW $\frac{1}{4}$ NE $\frac{1}{4}$ , NW $\frac{1}{4}$ , NW $\frac{1}{4}$ SE $\frac{1}{4}$ , NE $\frac{1}{4}$ SW $\frac{1}{4}$ , Sec. 22, SW $\frac{1}{4}$ SE $\frac{1}{4}$ , S $\frac{1}{2}$ SW $\frac{1}{4}$ .....	15	36N.	5W.	4
2469	Richard R. Stuer.....	Lot 1, NE $\frac{1}{4}$ NE $\frac{1}{4}$ , E $\frac{1}{2}$ SE $\frac{1}{4}$ , Sec. 15, SE $\frac{1}{4}$ NE $\frac{1}{4}$ , Sec. 15, Lots 2, 3, SE $\frac{1}{4}$ SE $\frac{1}{4}$ , Sec. 10, NW $\frac{1}{4}$ SW $\frac{1}{4}$ , SW $\frac{1}{4}$ SW $\frac{1}{4}$ , E $\frac{1}{2}$ SW $\frac{1}{4}$ , SW $\frac{1}{4}$ SE $\frac{1}{4}$ , Sec. 11, W $\frac{1}{2}$ SE $\frac{1}{4}$ , SE $\frac{1}{4}$ SE $\frac{1}{4}$ , S $\frac{1}{2}$ SW $\frac{1}{4}$ , Sec. 13, NE $\frac{1}{4}$ NE $\frac{1}{4}$ , E $\frac{1}{2}$ NW $\frac{1}{4}$ Sec. 24, NE $\frac{1}{4}$ NE $\frac{1}{4}$ , Sec. 22, NW $\frac{1}{4}$ SW $\frac{1}{4}$ , SW $\frac{1}{4}$ NW $\frac{1}{4}$ Sec. 23, NE $\frac{1}{4}$ NW $\frac{1}{4}$ , NW $\frac{1}{4}$ NE $\frac{1}{4}$ , SW $\frac{1}{4}$ NE $\frac{1}{4}$ .....	14	32N.	5W.	41
2725	E. S. Pierce.....	SW $\frac{1}{4}$ NW $\frac{1}{4}$ , SE $\frac{1}{4}$ NW $\frac{1}{4}$ , NW $\frac{1}{4}$ SW $\frac{1}{4}$ , Sec. 26, SE $\frac{1}{4}$ SE $\frac{1}{4}$ .....	27	37N.	3W.	1

STATE LOANS  
NEZ PERCE COUNTY

	Amt. Loan	Appraiser Valn. Land Impts.	Owners Valn. Land Impts.	Assessed Valn. Land Impts.
5W.	500.00	\$ 2000.00 \$.....	\$ 735.00 \$ 300.00	\$ 735.00 \$ 50.00
5W.	000.00	19200.00 .....	10062.00 2200.00	3525.00 .....
5W.	000.00	25000.00 .....	16520.00 2000.00	4140.00 .....
5W.	200.00	3600.00 400.00	3600.00 500.00	1160.00 100.00



## TWIN FALLS COUNTY—IDAHO

306 Transfers .....	\$3,704,783.09
Assessed Valn. ....	821,500.00
Assessed Impts. ....	109,765.00
<b>Total</b> .....	<b>\$ 931,365.00</b>
	<b>10,733</b>
	<b>921,632.00</b>

## TRANSFERS

## Twin Falls County, Idaho.

Description	Sec.	Twp.	Rge.	Consideration	Assessed Value of Land	Impts.	Revenue Stamps
SW SE .....	1	10	16	2,400	500	100	.....
W½ NE .....	9	10	16	21,420	5,000	800	.....
E½ NE .....	30	11	19	6,300	800	.....	.....
SE SW .....	15	9	14	3,000	500	.....	.....
SE SE .....	27	10	18	13,000	2,800	450	.....
E½ Lot 4 .....	7	11	20	11,800	2,000	300	.....
S½ SW .....	17	10	14	6,000	2,800	200	.....
SE SW .....	24	9	15	11,450	2,000	.....	.....
SE NW; SW NE .....	28	10	16	19,250	2,800	300	.....
W½ NE of NE .....	13	10	17	6,000	1,900	.....	.....
E½ SE .....	22	9	15	16,000	4,200	.....	.....
Lot 21 SE NW .....	30	10	17	5,500	700	.....	.....
W½ SW .....	32	9	15	24,000	5,000	1000	.....
S½ NW .....	5	11	18	2,688.45	4,100	50	.....
E½ SE of SW NE of SW .....	35	10	18	17,000	2,550	250	.....
SE SE; S½ NE of SE .....	26	9	14	22,100	2,900	500	.....
W½ SE .....	33	10	13	3,500	2,000	.....	.....
NE NE .....	19	10	14	4,500	1,600	100	.....
SE¼ NW .....	29	9	14	3,500	200	.....	.....
W½ NE .....	32	10	15	14,000	3,400	350	.....
NW NW .....	26	10	13	1.00	1,200	.....	.....
				2,000	.....	.....	2.50
NW SE .....	32	9	16	8,000	2,000	.....	.....
SW SE .....	32	9	16	10,800	2,000	400	.....

and assumed mortgage, &amp;c.

Subject to mortgage 2600  
" " 1600Revenue  
Stamps

Impts.

Assessed  
Value of  
Land

Consideration

Rge.

Twp.

Sec.

Description

## Twin Falls County, Idaho—(Continued)

Description	Sec.	Twp.	Rge.	Consideration	Assessed Value of Land	Impts.	Revenue Stamps
Lot 1	31	10	16	500	350	.....	.....
Pt. NW of NW	31	10	16	4,160	1,300	50	.....
S½ NE SW	26	9	14	1,150	300	.....	" " 1978.
E½ SE NW	31	10	17	4,500	1,400	.....	" " mortgage 800.
Lot 2	31	10	17	1,650	700	50	" " 500.
W½ SE NW	31	10	17	4,500	1,400	.....	" " 800.
SE SE	35	10	17	14,000	2,600	300	.....
N½ SW	13	9	15	8,800	3,300	150	.....
NNW NE	18	10	18	14,240	3,300	600	.....
Lots 6-7; E½ SW	6	10	14	29,353.75	6,000	100	.....
S½ NE	20	9	16	15,450	4,400	100	.....
SW SE	13	10	15	9,200	2,300	.....	.....
SW SE; SE SW	4	11	18	19,925.86	5,200	400	.....
NNE SW	13	15	17	1,500	100	.....	" " 9450.
Lot 1; NE NW	18	10	17	14,240.30	440	100	.....
Lot 3; NE SW	18	10	14	19,056	2,850	200	.....
SW	10	10	16	25,000	9,450	600	25.00
E½ NW	36	10	17	12,000	3,800	.....	.....
NNE SW	7	10	17	7,800	800	.....	.....
NNE SW	34	10	14	20,200	2,900	150	.....
S½ NE	28	10	16	6,500	1,200	.....	.....
NNW NE	5	10	16	7,500	2,500	500	.....
SE SE	5	10	16	5,450	1,200	25	Mortgage 3550
SW NE	33	9	14	2,800	1,000	.....	.....
N½ NE¼	13	9	14	12,000	3,800	450	" 1700
NE NW	24	10	17	21,000	5,300	300	.....
W½ SE	9	10	16	2,250	500	.....	13.50
E½ NW of NE of NW	13	10	17	597.70 152.30	.....	.....	.....
SW SW	9	10	14	5,600	1,100	200	" 2750
S½ NE	34	10	14	12,400	2,900	150	.....
NE SW; SE NW	1	10	16	7,600	1,600	50	.....
NE NW	9	10	14	6,050	2,600	.....	.....
NW NW	21	10	16	4,000	1,100	.....	.....
E½ NE	29	11	19	1,500	1,800	.....	.....
					400	.....	.....

TRANSFERS  
Twin Falls County, Idaho—(Continued)

Description	Sec.	Twp.	Rge.	Consideration	Assessed Value of Land	Impts.	Revenue Stamps	
NE SW	8	10	18	10,000	3,000	100	70.00	
NW NW	22	10	19	2,900	475			
N $\frac{1}{2}$ NW	22	10	18	20,000	4,800	1000		
SE SE	8	10	15	9,000	1,500	20		3100
SE NE	5	12	16	2,500	600			
W $\frac{1}{2}$ SE of SW $\frac{1}{4}$	20	10	16	2,500	350			
E $\frac{1}{2}$ SE	29	11	19	6,000	800	100		
N $\frac{1}{2}$ NW of NE	34	10	15	4,000	700			2200
W $\frac{1}{2}$ SW	15	10	18	28,000	5,800	1200		
E $\frac{1}{2}$ SE	14	9	15	5,300	1,300			
N $\frac{1}{2}$ SW of SW	28	10	18	6,000	1,650	250		800
NW NE	13	9	13	1,300	850			
NW NE	24	10	17	10,000	3,600	500		
NE SW	14	11	16	500	500			
NE NW	14	10	13	2,000	600			
NW	33	11	19	1,020	800			
N $\frac{1}{2}$	26	12	15	1.00	3,075			Mortgage 780
SE SE	32	9	17	15,600	3,650	600	9.00	
SW SW	12	10	18	5,300	1,000	50	2.00	2000
Lots 3 & 4; S $\frac{1}{2}$ NW	2	11	14	28,600	5,700	500		
E $\frac{1}{2}$ SW of NE	31	9	15	5,000	1,400			
NW $\frac{1}{4}$ W $\frac{1}{2}$ NE and N $\frac{1}{2}$ SW	21	14	17	500	800			
NW NW	29	10	18	17,500	3,000	100		
Lot 4	30	10	17	4,327.50	900		4.50	
NW SE & E $\frac{1}{2}$ SW	7	9	15	10,100	1,000	50		
Lots 3-4, Blk. 21 Kimberly T'n's'te				20,000	400	3500		
W $\frac{1}{2}$ SE	18	11	17	3,500	825			
NE	11	10	13	31,900	4,600	400		
Lots 3 & 4	31	9	16	4,500	1,900			
Lots 3 & 4	31	9	16	15,238	1,900		15.50	
NW NW of NW	27	9	15	18,000	2,000	275		
E $\frac{1}{2}$ SE	35	10	14	6,640	3,100			
SW NW	21	10	16	4,200	2,200	100		
E $\frac{1}{2}$ SE	23	10	16	18,000	5,600	200		
NW SE	30	10	17	18,400	5,600	200		





# TRANSFERS Twin Falls County, Idaho—(Continued)

Description	Sec.	Twp.	Rge.	Consideration	Assessed		Impfs.	Revenue Stamps
					Value of Land	Value of Improvements		
Lot 1 & SE of NE	5	10	15	23,200	5,500	200	.....	.....
NW SW of SW of SE	20	10	18	1,050	200	.....	.....	.....
SE SE	7	13	16	1,400	450	.....	.....	.....
W½ NE	28	10	16	1.00	2,600	.....	.....	12.50
Lots 22 & 23, Blk. 58 T. F.	.....	.....	.....	1,200	520	100	.....	.....
Lot 10, Blk. 127, T. F.	.....	.....	.....	2,000	150	200	.....	800
Lot 4, Blk. 113, T. F.	.....	.....	.....	1.00	300	1350	.....	3000
Lot 8, Blk. 35, T. F.	.....	.....	.....	4,000	425	1100	.....	2000
Lot 18, Blk. 144, T. F.	.....	.....	.....	550	225	.....	.....	.....
Lot 8, Blk. 112, T. F.	.....	.....	.....	1.00	300	1000	.....	2500
Lot 11, Blk. 92, T. F.	.....	.....	.....	2,050	225	750	.....	1200
Lot 7, Blk. 5, T. F.	.....	.....	.....	1,500	400	75	.....	.....
Lot 5, Blk. 75, T. F.	.....	.....	.....	2,000	275	600	.....	.....
Lot 7, Blk. 83, T. F.	.....	.....	.....	.....	.....	.....	.....	.....
SE 25' of Lot 6, Blk. 83	.....	.....	.....	6,000	675	2100	.....	.....
Lot 5, Blk. 14, T. F.	.....	.....	.....	2,000	350	550	.....	.....
Lot 2, Blk. 102, T. F.	.....	.....	.....	14,000	4,000	2250	.....	9.00
Lot 12, Blk. 11, T. F.	.....	.....	.....	3,000	325	900	.....	.....
Lot 6, Blk. 27, T. F.	.....	.....	.....	625	300	.....	.....	.....
W½ Lot 5, Blk. 16, T. F.	.....	.....	.....	500	500	.....	.....	.....
Lot 12, Blk. 53, T. F.	.....	.....	.....	600	225	.....	.....	.....
Lot 15, Blk. 19, T. F.	.....	.....	.....	3,400	300	800	.....	.....
Lot 7, NW¼ Lot 8, Blk. 129, T. F.	.....	.....	.....	2,250	225	800	.....	.....
Lot 8, Blk. 11 & Pt. of Lot 77	.....	.....	.....	3,500	500	1250	.....	.....
Lot 10, Blk. 67, T. F.	.....	.....	.....	1,200	325	450	.....	.....
Lot 7, Blk. 35, T. F.	.....	.....	.....	600	400	.....	.....	.....
Lot 11, Blk. 36, T. F.	.....	.....	.....	1,825	300	600	.....	.....
Lot 13, Blk. 54, T. F.	.....	.....	.....	1,400	270	300	.....	.....
Lot 13, Blk. 91, T. F.	.....	.....	.....	2,743	275	350	.....	.....
Lot 3, Blk. 46, T. F.	.....	.....	.....	8,000	450	800	.....	.....
Lots 5 & 6, Blk. 43, T. F.	.....	.....	.....	5,500	700	.....	.....	.....
Lot 13, Blk. 2, T. F.	.....	.....	.....	2,800	400	850	.....	.....
Lot 6, Blk. 75, T. F.	.....	.....	.....	4,100	275	800	.....	.....
Lot 3, Blk. 56, T. F.	.....	.....	.....	1,700	200	550	.....	.....
Lot 10, Blk. 40, T. F.	.....	.....	.....	1.00	.....	.....	.....	.....

## Twin Falls County, Idaho—(Continued)

Description	Sec.	Twp.	Rge.	Consideration	Assessed		Revenue Stamps
					Value of Land	Impts.	
Lot 28, Blk. 86, T. F.	.....	.....	.....	15,000	4,750	2300	.....
Lot 7, Blk. 73, T. F.	.....	.....	.....	1,380	225	700	.....
Lot 3, Blk. 10, T. F.	.....	.....	.....	2,500	400	550	.....
Lots 13-14, Blk. 69, T. F.	.....	.....	.....	4,300	400	1200	.....
Lots 3-4, Blk. 115, T. F.	.....	.....	.....	600	350	.....	.....
Lot 11, Blk. 46, T. F.	.....	.....	.....	2,500	450	800	.....
Lot 12, Blk. 41, T. F.	.....	.....	.....	2,300	250	800	.....
Lot 3, Blk. 14, T. F.	.....	.....	.....	4,440	350	1000	.....
Lot 7, Blk. 111, T. F.	.....	.....	.....	450	225	.....	.....
Lot 3, Blk. 43, T. F.	.....	.....	.....	750	350	.....	.....
Lot 3, Blk. 146, T. F.	.....	.....	.....	1,500	800	3000	.....
Lot 14, Blk. 97, T. F.	.....	.....	.....	2,000	250	500	.....
Lot 5, Blk. 109, T. F.	.....	.....	.....	1,000	200	150	.....
Lot 5, Blk. 5, T. F.	.....	.....	.....	2,500	400	800	.....
Lot 12, Blk. 61, T. F.	.....	.....	.....	900	275	200	.....
Lot 5, Blk. 68, T. F.	.....	.....	.....	3,075	325	900	.....
Lot 4, Blk. 101, T. F.	.....	.....	.....	448.18	800	.....	.....
Lot 14, Blk. 93, T. F.	.....	.....	.....	1,700	200	500	.....
Lot 19, Blk. 117, T. F.	.....	.....	.....	500	270	.....	.....
Lot 6, Blk. 150, T. F.	.....	.....	.....	400	125	.....	.....
Lot 5, Blk. 76, T. F.	.....	.....	.....	1,900	275	700	.....
Lot 7, Blk. 73, T. F.	.....	.....	.....	1,450	225	700	.....
Lot 14, Blk. 27, T. F.	.....	.....	.....	2,800	300	850	.....
Lot 14, Blk. 25, T. F.	.....	.....	.....	1,425	550	.....	.....
Lot 14, Blk. 62, T. F.	.....	.....	.....	2,200	250	650	.....
(Lot 11, Blk. 80, T. F.)	.....	.....	.....	.....	.....	.....	.....
(Lot 12, Blk. 80, T. F.)	.....	.....	.....	.....	.....	.....	.....
(Lot 16, Blk. 65, T. F.)	.....	.....	.....	4,300	860	800	.....
Lot 15, Blk. 108, T. F.	.....	.....	.....	600	125	100	.....
Lot 1, Blk. 134, T. F.	.....	.....	.....	600	175	.....	.....
Lot 2, Blk. 134, T. F.	.....	.....	.....	300	135	.....	.....
Lot 4, Blk. 134, T. F.	.....	.....	.....	250	135	.....	.....
Lot 3, Blk. 75, T. F.	.....	.....	.....	550	290	.....	.....
Lot 13, Blk. 62, T. F.	.....	.....	.....	1,535	250	300	.....
Lot 5, Blk. 108, T. F.	.....	.....	.....	1,275	225	300	.....
Lot 2, Blk. 81, T. F.	.....	.....	.....	2,700	360	900	.....

## TRANSFERS

Twin Falls County, Idaho—(Continued)

Description	Sec.	Twp.	Rge.	Consideration	Assessed		Revenue
					Value of Land	Impts.	Stamps
NE NW	29	10	16	5,000	1,400	100	.....
SW SW	27	10	13	5,000	1,600	.....	.....
NW SW	20	10	16	3,700	700	75	.....
Lot 5	17	9	16	2,000	550	50	.....
SE of SE & SE SE	12	9	13	3,750	700	.....	.....
E ½ NW NE NE	35	9	14	1,500	.....	.....	.....
N ½ NE	14	6	12	1,800	190	.....	.....
W ½ NW	17	10	17	6,800	1,150	400	.....
NW SW	24	10	17	14,000	3,200	150	.....
N ½ S W of NW	17	10	18	4,500	1,600	.....	.....
NE SW	35	10	15	10,800	1,400	.....	.....
N ½ SW NW	5	10	16	7,350	1,300	150	.....
E ½ SE SW	20	10	16	1,000	350	50	.....
SW SW	14	10	15	3,100	1,500	100	.....
E ½ SE SW	29	10	17	5,000	1,650	150	.....
E ½ SW SW	23	10	18	4,500	1,350	250	.....
SE NE; NE SE	11	11	18	21,800	3,400	200	.....
Lots 3-4; E. ½ SW	31	10	17	30,310	5,500	.....	.....
NE NE	13	10	14	2,900	1,400	.....	.....
NE SE	20	10	17	12,400	5,400	1000	.....
NW NE	31	9	14	6,950	1,500	.....	.....
SW SW	14	10	15	5,000	1,500	100	.....
SE ¼	23	11	19	1,475	800	50	.....
NW SW	14	10	14	4,000	1,100	.....	.....
W ½ SE ¼ of NW ¼	32	9	17	5,125	1,200	100	.....
N ½ NE; SW NE; NE NW	24	9	15	47,800	7,600	300	.....
SW SE	5	11	14	4,000	1,240	.....	.....
NE SE	3	11	14	8,500	1,500	.....	.....
NE NW	7	10	17	9,000	2,800	100	.....
NE NE NW	34	10	15	3,500	500	.....	.....
S ½ NW	27	10	16	20,200	3,900	200	.....
NE NW	31	10	18	12,400	2,200	100	.....
SE of SE of SW of SE	20	10	18	846	225	200	.....
N ½ SW of SE	20	10	18	8,000	1,650	400	.....
Lot 3-4-3-1	4	11	13	3,795	2,300	100	.....
NW SW	8	10	15	15,000	2,200	200	.....

## Twin Falls County, Idaho—(Continued)

Description	Sec.	Twp.	Rge.	Consideration	Assessed		Revenue Stamps
					Value of Land	Impts.	
E½ SE of SE	10	10	17	2,700	2,350	.....	.....
E½ SW & W½ SE	8	10	15	55,600	7,200	.....	.....
N½ NW	10	11	17	10,400	4,500	100	.....
S½ NW	28	11	18	7,400	1,400	.....	.....
NE NW & SE NW	27	9	16	18,900	3,750	250	.....
NE NE & NW NE	17	10	15	38,000	3,800	350	.....
NW NE	31	10	18	13,800	1,800	100	.....
SW SW	32	9	16	18,000	2,700	300	.....
NE NE	30	9	14	7,790	1,400	60	.....
NE SE	8	9	15	7,200	1,000	.....	.....
Lots 2-3	4	11	17	23,937	5,400	600	.....
SE of NE	31	9	14	10,800	1,200	150	.....
E½ NW	16	10	18	32,000	5,400	350	.....
SE of SW	19	10	15	5,000	2,000	.....	.....
SE NW; NE NW	31	10	16	10,500	2,900	275	.....
W½ SW	35	10	14	17,600	2,000	450	.....
N½ NW	35	10	14	20,000	3,600	150	.....
S½ NW & W½ SW	35	10	14	10,000)	8,800	150	.....
NW SW	35	10	14	56,000)	.....	.....	.....
SE SE	27)	.....	.....	.....	.....	.....	.....
SW SW	26)	10	18	28,063.33	5,600	450	.....
NW SW	26	10	18	11,400	2,800	.....	.....
SW SE	25	10	17	6,500	2,400	50	.....
NE SW	29	10	17	12,400	3,300	700	.....
E½ NW NE	10	10	17	13,500	1,800	300	.....
NE NE	5	11	15	7,000	1,200	100	.....
Lot 1	31	10	17	3,400	900	.....	.....
Lot 4; Lot 5	6	10	15	22,746	6,600	.....	.....
SE	23	10	15	44,800	8,400	800	.....
NE SE	15	9	15	8,400	1,400	300	.....
W 12 ac. SW SE	35	10	18	3,100	2,000	100	.....
S½ NW	9	10	16	18,000	4,200	1000	.....
S½ NW	9	10	16	30,325	4,200	1000	.....
NW SE; S¼ NE SE	13	10	13	4,500	850	100	.....
E½ NW; SW NW	24	10	15	25,700	5,700	320	.....
SE NE; Lot 1	11)	9	14	12,293	600)	.....	.....
SW NW; Lot 1; NE SW	12)	.....	.....	.....	1,300)	80	.....

ALL N. of W. L. S. L.  
 " " " " " "



TRANSFERS  
Twin Falls County, Idaho—(Continued)

Description	Sec.	Twp.	Rge.	Consideration	Value of Assessed Land	Impts.	Revenue Stamps
SW	35	11	19	2,127.50	800	.....	.....
S $\frac{1}{2}$ SE	8	11	14	9,200	2,200	.....	.....
NW NW	10	10	16	12,400	2,500	.....	.....
Lot 2	3	10	17	9,000	3,800	400	.....
S $\frac{1}{2}$ N $\frac{1}{2}$ of NW SW	25	9	14	1,500	400	80	.....
N $\frac{1}{2}$ NE; SW NE; NE NW	24	9	15	39,000	7,600	300	.....
SE NE; NE SE	27	11	17	3,000	950	100	.....
N $\frac{1}{2}$ N $\frac{1}{2}$ NE SE	26	9	14	2,045	500	100	.....
NE NW; W $\frac{1}{2}$ NE	22	10	13	10,000	4,800	100	.....
SW SE	19	10	16	10,100	2,400	50	.....
E $\frac{1}{2}$ SE SW	28	11	18	.....	400	300	.....
W $\frac{1}{2}$ NE	33	11	18	15,760	850	.....	.....
W $\frac{1}{2}$ NW	12	10	14	16,400	3,100	.....	.....
Lot 3	30	10	19	3,500	1,200	50	.....
NE SE	27	10	13	5,000	1,600	.....	.....
W $\frac{1}{2}$ NW NW	8	10	16	6,000	1,500	100	.....
S $\frac{1}{2}$ NE	19	12	16	7,362.25	1,100	150	.....
SW	21	9	15	36,000	8,300	1700	.....
NW SE	16	9	15	8,500	1,400	.....	.....
SE SE	18	10	18	18,500	3,300	150	.....
NE NE	22	10	16	8,000	2,100	.....	.....
SE SE	30	10	14	7,500	1,200	.....	.....
SE SW	27	10	13	5,000	1,300	.....	.....
SE NE	28	11	17	2,400	525	.....	.....
Lot 1	18	10	18	8,000	1,600	200	.....
SE SE	5	10	15	5,600	2,300	100	.....
N $\frac{1}{2}$ SE of NW	20	10	16	7,000	1,050	100	.....
NE NE	36	9	15	8,500	1,600	.....	.....
SW SW	8	9	14	8,600	1,250	.....	.....
NW SW	34	9	15	3,200	1,800	.....	.....
N $\frac{1}{2}$ SE	27	10	15	22,800	4,100	.....	.....
NE	31	11	19	4,000	800	200	.....
NE $\frac{1}{4}$	28	11	18	29,000	7,100	250	.....
Lot 1	1	10	16	16,600	3,200	400	.....
S $\frac{1}{2}$ SE	24	10	14	28,800	3,700	.....	.....
Lot 4	19	10	15	.....	2,000	600	.....
SE SW	32	9	16	11,500	2,200	.....	.....

Bal. due Water Co. amt. not known.

Twp.	Rge.	Consideration	Value of Assessed Land	Impts.	Revenue Stamps
10	15	7,200	2,400	250	.....
10	17	8,000	1,300	3,600	5,000

TWIN FALLS COUNTY, IDAHO—(Continued)

Description	Sec.	Twp.	Rge.	Assessed Value of		Impts.	Revenue Stamps	
				Consideration	Land			
SE SE	6	10	15	7,200	2,400	250		
SW SE	25	10	17	8,000	2,400	50		
SE NE								
E ½ NW					13,598.90	3,600	500	
NE NE; W ½ NE					18,000	5,400	350	
W ½ SE					27,560	1,500	200	
N ½ SW					20,000	6,100	700	
N ½ NW					21,246	3,200	40	
N ½ NW					16,800	4,200	125	
W ½ SE					20,000	3,000	40	
S ½ NE					21,800	4,800	300	
N ½ SW of SW & Part of S ½ SW					16,800	2,700	500	
SW SW								
SE SE								
W ½ Lot 2; SW of NE					12,400	2,800	30	
S ½ NW					15,200	1,250	500	
SW NW					3,000	1,150		
SE NE					1,050	450		
W ½ SE					2,700	1,100	100	
SW SE					18,400	3,050	250	
SW SW					22,400	4,000	200	
SE SW					8,600	1,200	300	
NE NW					19,200	1,500	150	
Lot 3-4; SE NW; NE SW					29,074.60	1,500	1000	
NW SE					6,000	5,350		
N ½ NE					6,000	7,000		
S ½ NW; NE SW; SW NE					23,200	4,800	400	
W ½ SE; NE SE					37,600	8,500	500	
NW SE					5,500	1,800	700	
S ½ NW of SW					10,700.27	1,600		
Lot 4					8,700	1,500	300	
SW SE					4,000	1,500		
SE SE SE						2,700		
SW					6,000	1,250	700	
Lot 7; SW SE					1,600	800	50	
Lot 9					6,375	1,600	200	
Lots 10-11-12					4,500	1,500		

Except 2 acres

Subject to water contract.

## LINCOLN COUNTY—IDAHO

19 State Loans .....	\$ 54,400.00
Owner's Valn. ....	169,840.00
" Impts. ....	18,620.00
<b>Total</b> .....	<b>\$188,460.00</b>
Appraiser's Valn .....	161,300.00
" Impts. ....	1,200.00
<b>Total</b> .....	<b>\$162,500.00</b>
Assessed Valn. ....	30,541.00
" Impts. ....	3,110.00
<b>Total</b> .....	<b>\$ 33,651.00</b>

STATE LOANS  
LINCOLN COUNTY

No.	Name	Description	Sec.	Twp.	Rge.	Acres
2698	Peter Lundsten .....	W $\frac{1}{2}$ SE $\frac{1}{4}$ .....	6	5S.	18E.	16
2309	Bensit H. Bernard.....	W $\frac{1}{2}$ NW $\frac{1}{4}$ , Sec. 28, E $\frac{1}{2}$ NE $\frac{1}{4}$ .....	29	4S.	18E.	16
2319	Patrick Byrne .....	NW $\frac{1}{4}$ SE $\frac{1}{4}$ , NE $\frac{1}{4}$ SW $\frac{1}{4}$ , SW $\frac{1}{4}$ .....	26	4S.	19E.	12
2361	Ellen B. Byrne.....	NE $\frac{1}{4}$ NW $\frac{1}{4}$ , NW $\frac{1}{4}$ SW $\frac{1}{4}$ .....	23	3S.	18E.	36
2344	John A. John.....	N $\frac{1}{2}$ NW $\frac{1}{4}$ .....	28	6S.	18E.	8
2370	Chas. Albers .....	N $\frac{1}{2}$ SE $\frac{1}{4}$ .....	28	6S.	19E.	8
2384	Daniel A. Hunt.....	SE $\frac{1}{4}$ SW $\frac{1}{4}$ , W $\frac{1}{2}$ SE $\frac{1}{4}$ , SE $\frac{1}{4}$ SE $\frac{1}{4}$ .....	27	6S.	18E.	16
2386	Charley E. Matson.....	NW $\frac{1}{4}$ NE $\frac{1}{4}$ .....	14	6S.	19E.	4
2388	John Matson .....	W $\frac{1}{2}$ SW $\frac{1}{4}$ .....	2	6S.	19E.	8
2440	A. J. Lauge.....	NW $\frac{1}{4}$ NE $\frac{1}{4}$ .....	23	6S.	19E.	4
2477	Fred M. Jay.....	N $\frac{1}{2}$ NE $\frac{1}{4}$ , E $\frac{1}{2}$ NW $\frac{1}{4}$ , SW $\frac{1}{4}$ NW $\frac{1}{4}$ .....	29	4S.	17E.	20
2483	Lee F. Bates.....	NW $\frac{1}{4}$ NW $\frac{1}{4}$ (Lot 1) .....	31	4S.	17E.	47.5
2486	H. S. Elliott.....	NE $\frac{1}{4}$ .....	31	4S.	17E.	16
2529	Louis Gieseke .....	NE $\frac{1}{4}$ NE $\frac{1}{4}$ , Sec. 10, N $\frac{1}{2}$ NW $\frac{1}{4}$ , Sec. 11, SW $\frac{1}{4}$ SW $\frac{1}{4}$ .....	2	5S.	16E.	16
2532	Robert S. McIntyre.....	E $\frac{1}{2}$ SE $\frac{1}{4}$ , Sec. 7, W $\frac{1}{2}$ SW $\frac{1}{4}$ .....	8	3S.	19E.	16
2537	Stella Cook .....	W $\frac{1}{2}$ SE $\frac{1}{4}$ .....	31	4S.	17E.	8
2613	Frank Pirmental.....	SW $\frac{1}{4}$ SE $\frac{1}{4}$ , SE $\frac{1}{4}$ SW $\frac{1}{4}$ , Sec. 18, NE $\frac{1}{4}$ NW $\frac{1}{4}$ .....	19	5S.	18E.	12
2633	Walter J. DeSpain.....	Lot 4, SE $\frac{1}{4}$ SW $\frac{1}{4}$ .....	31	4S.	17E.	87
2649	Walter M. Fender .....	E $\frac{1}{2}$ SW $\frac{1}{4}$ , W $\frac{1}{2}$ SE $\frac{1}{4}$ , NE $\frac{1}{4}$ SE $\frac{1}{4}$ , SE $\frac{1}{4}$ NE $\frac{1}{4}$ , Sec. 8, N $\frac{1}{2}$ SW $\frac{1}{4}$ .....	9	4S.	20E.	320

(Records show S $\frac{1}{2}$ SW $\frac{1}{4}$  belongs to Fender and ass'd at \$300—added in)

STATE LOANS  
LINCOLN COUNTY

Amt. Loan	Appraiser Valn.		Owners Valn.		Assessed Valn.	
	Land	Impts.	Land	Impts.	Land	Impts.
0000.00	\$6000.00	\$.....	\$ 5950.00	\$ 700.00	\$ 648.00	(Raised
500.00	9000.00	.....	9600.00	800.00	1920.00	by state board 20%) \$380.00
0000.00	15000.00	.....	15750.00	3600.00	3474.00	550.00
0000.00	.....	1200.00	20000.00	1550.00	2640.00	.....
0000.00	12000.00	.....	13240.00	2925.00	1260.00	300.00
0600.00	10800.00	.....	10000.00	.....	1710.00	.....
0000.00	20000.00	.....	2130.00	700.00	2928.00	700.00
0500.00	4000.00	.....	6000.00	.....	840.00	.....
0000.00	1000.00	.....	12000.00	850.00	1640.00	100.00
0300.00	4000.00	.....	3350.00	1225.00	585.00	150.00
0000.00	12000.00	.....	15100.00	900.00	1422.00	50.00
0500.00	4500.00	.....	4800.00	175.00	690.00	.....
0400.00	13000.00	.....	15300.00	2300.00	2280.00	150.00
0400.00	14000.00	.....	15160.00	1700.00	2330.00	250.00
0300.00	.....	.....	.....	.....	1684.00	400.00
0200.00	7000.00	.....	8000.00	350.00	840.00	.....
0100.00	4000.00	.....	6600.00	280.00	1280.00	.....
0250.00	8000.00	.....	6860.00	565.00	1170.00	80.00
0150.00	8000.00	.....	.....	.....	1200.00	.....



PLAINTIFF'S EXHIBIT 10 $\frac{1}{2}$   
PROOF OF PUBLICATION

STATE OF IDAHO,

County of Ada.—ss.

I, R. S. Sheridan, being duly sworn depose and say that I am over twenty-one years of age, and the Publisher of the Evening Capital News, a newspaper of general circulation, published at BOISE, County of Ada, and State of Idaho, and the annexed Notice was published in said paper once each and every day for 14 consecutive days, the first publication being on the 11th day of December, 1918, and the last publication being on the 24th day of December, 1918.

Subscribed and sworn to before me this 5th day of May, 1919.

(Seal)

J. J. McCUE, Notary Public.

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\$100,000 OF STATE OF IDAHO HIGHWAY  
BONDS.

Sealed bids will be received by the undersigned until ten o'clock a. m., Friday, December 27th, 1918, at the state treasurer's office, in the Capital at Boise, Idaho, for the sale of the following state of Idaho highway bonds, which are a direct obligation of the entire state of Idaho:

500 bonds of \$100.00 denomination.

100 bonds of \$500.00 denomination.

Coupon form bearing date January 1st, 1917.

Twenty years optional ten.

Interest not to exceed 4 $\frac{1}{2}$  per cent, payable January and July 1st.

Bonds cannot be sold for less than par and accrued interest. Lower rate of interest preferred to a premium bid.

Each bid must be accompanied by a certified check payable to John W. Eagleson, state treasurer of Idaho, for 5 per cent of the par value of the bonds.

This is the balance of a \$1,000,000 issue, \$900,000 of the issue, having been sold at previous times.

Bonds will be sold unconditionally as to legality, as legality of issue has been approved at time of previous sales.

Proof of advertising will be furnished on date of sale. Bonds furnished by the state of Idaho, and delivery to be made within ten days from date of sale at state treasurer's office, Boise, Idaho.

Principal and interest payable at state treasurer's office, in New York Exchange at par, if desired. Bonds may be registered as to both principal and interest.

Assessed value (approximately) \$446,000.000, real value, \$1,250,000,000. Indebtedness including this issue, \$3,068,750.

The right is reserved to reject any or all bids.

I hereby certify the above increase of bonded indebtedness is not in excess of the constitutional limit of the bonded indebtedness of the state of Idaho.

JOHN W. EAGLESON,  
*State Treasurer.*

Filed, Dec. 19, 1919,

W. D. McREYNOLDS, Clerk.

## PLAINTIFF EXHIBIT 11.

PUBLISHER'S AFFIDAVIT OF PUBLICATION  
STATE OF IDAHO,

County of Nez Perce.—ss.

E. S. Alford, being first duly sworn, deposes and says: I am the printer and publisher of the LEWISTON MORNING TRIBUNE, a newspaper of general circulation, published Daily at Lewiston, Nez Perce, Idaho; that the said Lewiston Morning Tribune is an established paper and has been published regularly and issued regularly at least once a day for more than 52 consecutive weeks next immediately preceding the first publication of this notice, and has been so published uninterruptedly for said period; that the Notice of sale attached hereto and which is made a part of this affidavit was published in said Lewiston Morning Tribune 14 consecutive times, the first publication thereof being on the 11th day of December, A. D., 1918, and the last publication thereof being on the 24th day of December, A. D., 1918, and that the said Notice was so published in the regular and entire issue of the said newspaper and not in a supplement thereof and was so published in every issue and number of the said paper, during the period and the times of publication as set forth above.

E. S. ALFORD.

Subscribed and sworn to before me this 24th day of December, 1918.

G. O. TANNAHILL,  
*Notary Public.*

## \$100,000 OF STATE OF IDAHO HIGHWAY BONDS.

Sealed bids will be received by the undersigned until ten o'clock a. m. Friday, December 27th, 1918, at the state treasurer's office, in the Capital at Boise, Idaho, for the sale of the following state of Idaho highway bonds, which are direct obligation of the entire state of Idaho:

500 bonds of \$100.00 denomination.

100 bonds of \$500.00 denomination.

Coupon form bearing date January 1st, 1917.

Twenty years optional ten.

Interest not to exceed  $4\frac{1}{2}$  per cent, payable, January and July 1st.

Bonds cannot be sold for less than par and accrued interest. Lower rate of interest preferred to a premium bid.

Each bid must be accompanied by a certified check payable to John W. Eagleson, state treasurer of Idaho, for 5 per cent of the par value of the bonds.

This is the balance of a \$1,000,000 issue, \$900,000 of the issue, having been sold at previous times.

Bonds will be sold unconditionally as to legality,



as legality of issue has been approved at time of previous sales.

Proof of advertising will be furnished on date of sale. Bonds furnished by the state of Idaho, and delivery to be made within ten days from date of sale at state treasurer's office, Boise, Idaho.

Principal and interest payable at state treasurer's office, in New York Exchange at par, if desired. Bonds may be registered as to both principal and interest.

Assessed value (approximately) \$446,000,000, real value, \$1,250,000,000. Indebtedness including this issue, \$3,068,750.

The right is reserved to reject any or all bids.

I hereby certify the above increase of bonded indebtedness is not in excess of the constitutional limit of the bonded indebtedness of the state of Idaho.

JOHN W. EAGLESON,  
*State Treasurer.*

Filed December 19, 1919,  
W. D. McREYNOLDS, Clerk.

PLAINTIFF'S EXHIBIT NO. 12  
UNITED STATES DEPARTMENT OF AGRICULTURE,  
BUREAU OF CROP ESTIMATES

Hopkins Building  
Blackfoot, Idaho.

Final estimates of acreage, yields, production and value of important Idaho crops grown in 1918 with comparisons for 1917, as compiled by the Bureau of Crop Estimates United States Department of Agriculture, and transmitted through the Office of the Idaho Field Agent.

	Crop	Acres	per	Production	Price	Total Value
CORN	1918	23,000	40.0	920,000	\$ 1.83	\$ 1,684,000
	1917	18,000	31.0	558,000	1.55	865,000
WINTER WHEAT	1918	298,000	22.0	6,556,000	1.92	12,588,000
	1917	325,000	18.0	5,850,000	1.82	10,647,000
SPRING WHEAT	1918	547,000	21.0	11,487,000	1.92	22,055,000
	1917	431,000	22.0	9,482,000	1.82	17,257,000
OATS	1918	237,000	40.0	9,480,000	.94	8,911,000
	1917	250,000	38.0	9,500,000	.77	7,315,000
BARLEY	1918	175,000	28.0	4,900,000	1.30	6,370,000
	1917	175,000	29.0	5,075,000	1.05	5,329,000
RYE	1918	4,000	15.0	60,000	1.65	99,000
	1917	3,000	15.5	46,000	1.35	62,000
POTATOES	1918	29,000	180.0	5,220,000	.81	4,228,000
	1917	39,000	156.0	6,084,000	.79	4,806,000
SUGAR BEETS	1918	32,600	10.32	336,000	10.00	3,360,000
	1917	37,745	7.59	286,446	7.06	2,022,000
HAY,—Tame	1918	667,000	2.90	1,934,000	17.60	34,038,000
	1917	725,000	3.00	2,175,000	16.00	34,800,000
HAY,—Wild	1918	113,000	1.10	124,000	15.00	1,860,000
	1917	116,000	1.40	162,000	12.50	2,025,000
CLOVER SEED	1918	13,000	6.0	78,000	20.50	1,599,000
	1917	18,000	5.5	99,000	12.60	1,247,000
APPLES—(Agr.)	1918	.....	.....	582,000	1.70	989,000
	1917	.....	.....	3,802,000	.95	3,688,000
PEACHES	1918			80,000	1.90	152,000
	1917			165,000	1.20	198,000
PEARS	1918			60,000	1.50	90,000
	1917			70,000	1.50	105,000
TOTAL		Acres		Value	Ass'd. Value	True Value
	1918	2,138,600		\$ 98,023,000		
	1917	2,137,745		90,366,000		

This is valuable to show the production of the Agriculture Lands of the State.

Filed December 19, 1919, W. D. McReynolds, Clerk.

PLAINTIFF'S EXHIBIT NO. 14.  
ANNUAL REPORT

THE WASHINGTON WATER POWER COMPANY

for the

Year Ending December 31, 1917  
Filed December 19 1919, W. D. Melreynolds, Clerk.

Spokane, Washington, February 4, 1918.

TO THE STOCKHOLDERS  
The following statements exhibit the result of the Company's business for 1917, and its financial condition December 31, 1917. Comparative figures for several years are also given.

FINANCIAL STATEMENT

Assets		Liabilities	
Property and Plant		Capital Liabilities	
Electric Light and Power Property,		Capital Stock (authorized \$20,000,000)	\$15,490,000.00
Real Estate and Buildings	\$21,202,387.56	Collateral Trust Bonds due July 1, 1929	239,000.00
Electric Railway Property City and Interurban	4,809,089.17	5% First Refunding Mortgage Bonds due July 1, 1939	10,038,000.00
Investments in Industrial and Other Companies	168,659.19		
Current Assets		Current Liabilities	
Cash	257,622.85	Notes Payable February 2, 1918, to be converted into 1-yr. coupon notes	2,670,000.00
Bills Receivable Call Loan	130,000.00	Notes Payable February 4, 1918	81,000.00
Bills and Accounts Receivable	421,951.03	Accounts Current and Payrolls	89,322.04
U. S. Liberty Loan Bonds	90,250.00	City Railway Tickets Outstanding	6,179.03
Supplies on hand	473,825.63	Accrued Accounts	59,996.34
Suspended Accounts		Accrued Taxes	10,643.93
Paid on Account of Uncompleted Work		Accrued Insurance	3,834.64
tures and Undistributed Capital Expendi		Accrued Interest	
Amortization Interest, Prepaid Dis-	44,480.74	Reserves	
counts and Commissions	20,896.17	Damage Reserve	67,142.72
Amortization Fund, consisting of Dis-		Replacement Reserve	2,037,717.45
count on \$5,700,000 First Refund-		Surplus	940,709.20
ing Mortgage Bonds	206,882.98		
Sinking Fund Cash			
Cash, Sinking Fund, Collateral Trust			
Bonds	1,407.20		
Cash, Sinking Fund, First Refunding Mortg			
Bonds	6,092.83		
Treasury Securities			
Unsold 5% Bonds due 1939	3,900,000.00		

Gross Revenue	\$2,856,213.47
Operating Expenses	\$1,172,129.57
Taxes	268,735.06
Uncollectible Accounts, etc.	10,027.73
	<u>1,450,892.36</u>
Net Income from Operations	\$1,405,321.11
Deduction from Net Income	
Interest on Bonds	\$322,616.40
Interest on Notes	111,137.99
Annual Credit to Amortization Fund for Discount on First Refunding Mortgage Bonds	9,808.51
Interest on Consumers' Deposit, etc.	717.19
Written off for Replacement Reserve	325,000.00
	<u>769,280.09</u>
Net Earnings carried to Surplus	\$ 636,041.02
Surplus	
Balance December 31, 1916	\$922,795.57
Credit adjustments prior years	<u>1,472.61</u>
	<u>924,268.18</u>
Dividends Paid	
1% April 1st, 1% July 1st, 1% October 1st, 1917, 1% January 2nd, 1918	619,600.00
Balance Surplus December 31, 1917	<u>\$ 940,709.20</u>

County of Spokane } ss.  
 State of Washington }

We hereby certify that we have examined the books and accounts of The Washington Water Power Company and that the Balance Sheet and Income Account attached hereto, are true exhibits of the condition and business of the Company. Property accounts are included in the assets at the book value and charges thereto for the fiscal year ended December 31, 1917, are bona fide capital expenditures.

COMMERCIAL ACCOUNTING CO., Inc.,  
 (Signed) H. E. Kaesemeyer, President



## STATEMENT OF PRINCIPAL EXPENDITURES IN 1917 FOR EXTENSIONS AND BETTERMENTS

Electric Light and Power	\$ 26,565.88
Buildings, Fixtures and Grounds	397,443.67
Distribution System and Equipment	\$424,009.55
Electric Railway System	32,407.51
Road and Structures	\$456,417.06

FINANCIAL  
COMPARATIVE FIGURES

Year ending Dec. 31	Outstanding		Notes	Gross		Annual Allowance for Replacements	Net Earnings		Surplus to Date
	Stock	Bonds		Earnings			for Stock		
1908	\$ 5,016,300	\$ 1,600,000	\$ 3,301,370	\$ 2,454,585		\$ 238,600	\$ 580,430	\$ 874,150	
1909	7,223,200	5,547,000	25,000	2,788,742		273,600	675,036	860,499	
1910	9,390,100	5,838,000	775,000	3,155,223		314,400	918,773	1,071,041	
1911	11,737,600	5,731,000		3,264,158		325,000	1,054,008	1,186,041	
1912	14,081,900	5,628,000	250,000	3,170,246		325,000	1,075,545	1,136,466	
1913	14,081,900	5,524,000	2,333,500	2,914,950		325,000	1,109,191	1,119,105	
1914	15,490,000	5,425,000	2,910,000	2,976,426		325,000	1,094,446	1,118,688	
1915	15,490,000	7,022,000	3,136,000	2,750,485		325,000	723,657	986,946	
1916	15,490,000	6,905,000	1,910,000	2,685,024		325,000	586,962	922,795	
1917	15,490,000	10,277,000	2,751,000	2,856,213		325,000	636,041	940,709	

\* Includes \$400,000 in Company's Treasury.

1917 Includes \$3,900,000 Bonds in Company's Treasury.

† Inter-departmental operations not included.

During 1917 there were purchased for the Sinking Fund \$128,000 of First Refunding Mortgage Bonds due 1939, making the total so purchased and cancelled to date \$923,000, and leaving outstanding in the hands of the public \$6,138,000 of this issue and \$3,900,000 in the Treasury of the Company. There are also outstanding \$239,000 Collateral Trust Bonds.

ELECTRIC LIGHT AND POWER SYSTEM  
COMPARATIVE STATEMENT

	1912	1913	1914	1915	1916	1917	Comparison with 1916
Maximum Station Load, Horsepower	38,312	40,521	39,718	38,460	40,804	49,205	Per Cent
Horsepower of Motors in Spokane	17,970	18,609	19,172	19,488	20,041	20,172	20.5 % Increase
Horsepower of Motors on Transmission Lines	20,992	25,244	29,980	28,753	31,001	40,579	0.65 % Increase
Number of Accounts	20,992	29,640	26,110	26,827	26,002	26,002	30.8 % Increase

The total output for the year 1917 was 1,100,000 kilowatt-hours, or 43,000 horsepower-hours.

## COMPARATIVE STATEMENT

Year	Passengers Carried	Car Miles Run	Car Hours Run
1908	19,520,942	3,393,479	420,836
1909	21,842,767	3,624,586	435,541
1910	24,730,145	3,990,653	465,516
1911	23,691,820	3,982,362	467,813
1912	20,726,062	3,698,584	432,213
1913	19,437,009	3,650,692	423,455
1914	17,840,796	3,647,640	414,200
1915	15,714,753	3,612,993	407,157
1916	15,601,850	3,666,944	413,259
1917	17,305,047	3,839,830	435,775

\*Statistics cover the whole system, excepting passengers carried, which are for city lines only.

The gross receipts of the Street Railway increased 15 per cent in 1917. The "one-man" cars are operated two-thirds of the total car mileage on our system. Our records show that there has been a perceptible decrease in accident occurring on lines over which the "one-man" cars are operated.

The receipts from the sale of power to the mining companies, etc., in the Coeur d'Alene region have increased 21 per cent over 1916. A considerable part of this increase is due to the smelter of the Bunker Hill and Sullivan Mining and Concentrating Company, which began operation in July. This smelter will be helpful to the other mining companies in that district, saving them the expense of shipping to smelters at a distance and giving returns more quickly to its customers, and will be of special value to the small producer who heretofore had practically no market for his ores.

A new mining feature in that district is dredging for gold near Murray in the river bed of the north fork of the Coeur d'Alene River. The first dredge began to use our power in December, 1917. Owing to recent improvements in ore concentration, resulting in increased savings of values, the mining companies are using more electrical power per ton of ore extracted. Some of the old ore dumps and tailings are now being profitably worked owing to these modern improvements in concentration. In order to handle the present and prospective increase of our power load in the mining district, and to improve the quality of our service, we are now constructing a third transmission line having a capacity of 18,000 horse power.

In our last annual report it was stated that 5,000 electric horse power had been sold to the Intermountain Power Company payable from October 1, 1917, and 5,000 additional horse power payable from October, 1918. This power is to be delivered at our Long Lake plant and is to be used in operating electrically the Chicago, Milwaukee & St. Paul Railway. Owing to the very high price of both labor and materials, the electrification of the western portion of this Railway has progressed slowly, but will probably be ready for the use of our current in the summer of 1919, when it is expected that another block of 5,000 horse power will be needed.

Under an agreement for exchange of power, the transmission lines of the Pacific Power & Light Company, which operates in the territory west of ours, were connected in December, 1917, with our lines at Lind, Washington, 82 miles southwest of Spokane.

We have made a contract with the Stevens County Power & Light company for the sale of power, delivered at the switch-board of our Long Lake station, at a satisfactory price. This power will be used in the development of magnesite and copper mines in the neighborhood of Chewelah, Washington, about 40 miles north of our Long Lake plant. It is expected that this consumer will take about 1,000 horse power within the next twelve months, and will be taking about 3,000 horse power within three years.

945 electric ranges and 390 water heaters for domestic use were sold during 1917, making the total number installed 1630 ranges and 650 water heaters, yielding an annual gross revenue of approximately \$90,000.

To meet the growing demands, it has been necessary to order the equipment of a third 22,500 H. P. unit at the Long Lake Power Plant to be installed and ready for operation in the Autumn of 1919.

Out of an issue of \$2,670,000 one year six per cent notes dated February 2, 1918, \$1,081,000 have been placed by Spokane financial institutions, mostly in the territory served by our Company.

Owing to the situation of our Company in the interior, it has not enjoyed, except in the mining district, the prosperity from war business which has been experienced in some parts of the country. The additional business that has come to it is of normal growth and will probably be permanent. Our Company is fortunate in having for sale an important amount of power which was developed at a cost much below what it would be at present. There is reasonable ground for expecting that the net earnings in 1918 will show a moderate increase.

W. A. WHITE,  
Chairman of Finance Committee.

W. J. C. WAKEFIELD,  
Chairman of Executive Committee.

D. L. HUNTINGTON,  
President.



PLAINTIFF'S EXHIBIT No. 15  
BEFORE THE PUBLIC UTILITIES COM-  
MISSION OF THE STATE OF IDAHO.  
JOSEPH H. PETERSON, ATTORNEY  
GENERAL, *Complainant*,  
Case No. F—54  
Order No. 504.

vs.

THE WASHINGTON WATER POWER  
POWER COMPANY, a corporation,  
*Defendant*.

APPEARANCES:

J. P. POPE, Assistant Attorney General, At-  
torney for Complainant.

HANS H. CLELAND, Assistant Attorney  
General of Washington, Attorney for Pub-  
lic Service Commission of Washington.

F. T. POST AND JOHN P. GRAY, Attorneys  
for the Defendant.

J. M. GERAGHTY and ALEX H. WINSTON,  
Attorneys for Intervenor, City of Spokane.

INTRODUCTORY

On September 5, 1913, a complaint was filed by  
the County Commissioners of Shoshone County,  
State of Idaho, and the Federal Mining & Smelting  
Company, a corporation, against the Washington  
Water Power Company, known as Case No. F—6,  
complaining, that the rates and charges of the said  
Washington Water Power Company for electrical  
energy charged to the said consumers of said com-  
modity in the mining district in the said County of



Shoshone, hereinafter designated as the Coeur d'Alene District, were unreasonable and exorbitant and praying for a hearing in regard to the same.

On June 17, 1914, Joseph H. Peterson, then Attorney General of the State of Idaho, and attorney for the Public Utilities Commission of the State of Idaho, filed a complaint against the Defendant, Washington Water Power Company, complaining that the rates charged by the said Defendant Company in the towns of St. Maries, Troy, Moscow, Genesee and the Coeur d'Alene Mining District were unreasonable and exorbitant and praying that a date be set for a hearing on the same.

Several conferences were had by the Commission and the Defendant in regard to these rates, and certain reductions and concessions were made. This, however, was only a temporary solution of the problem.

Inasmuch as these two cases involve the rates of the Washington Water Power Company in the State of Idaho, they have been consolidated and will be hereafter considered under the title above mentioned.

It was impossible to hold a hearing in the above entitled matter by reason of the fact that the Complainants in Case No. F—6 were unwilling to go to the expense of having an appraisalment of the defendant's property, while no appropriation had been made by the Legislature for the purpose of making such valuation. It was apparent, however, to all concerned, that a scientific investigation of rates

could not be conducted without an appraisement of defendant's property, both in the State of Idaho and in the State of Washington.

In the month of February, 1915, it was learned that the state of Washington was to hold a hearing involving the valuation of defendant's property and the reasonableness of the rates of the defendant in the State of Washington. A conference was held between the Public Service Commission of Washington and the Public Utilities Commission of Idaho and an agreement was reached whereby an appraisal of the property of the Washington Water Power Company in the States of Washington and Idaho could be made for the use of the two Commissions at their hearings about to be had, thereby reducing the expense incident to such appraisal by eliminating the duplication of work by the two Commissions. Arrangements were consequently made by the Public Service Commission of Washington and the Public Utilities Commission of Idaho whereby such an appraisal of the Defendant's property in the State of Washington and in the State of Idaho was made.

To carry out the idea of elimination of expense in the hearing, in case each Commission should hold a separate hearing, an agreement was reached by the two Commissions and the defendant, whereby a joint hearing was held at Spokane, in the State of Washington, commencing on February 4, and continuing for three days, after which a continuance was taken to April 8, 1918, and prior to the

date set for hearing the case further continued to the 24th day of April, for completion of testimony in regard to the valuation of the defendant's plant.

The question now at issue is only the question of the valuation of the defendant's property used and useful in rendering service to the citizens of Idaho and the citizens of Washington. After these Findings have been made a further hearing will be required for the purpose of apportioning such valuation to the several distribution districts and fixing reasonable rates.

#### HISTORY OF COMPANY.

The Washington Water Power Company was incorporated under the laws of the State of Washington, March 13, 1889, by F. Rockwood Moore, John D. Sherwood, H. Bolstor, W. S. Norman and Cyrus R. Burns, with an authorized capital stock of \$1,000,000.00, divided into 10,000 shares, par value \$100.00 each. This Company was organized for the purpose of uniting in one organization the electrical industry, both transportation and light and power, in the City of Spokane, and to develop the Monroe Street power site which was acquired by individual interests and sold to the company for the \$1,000,000 stock issued. In order to provide money to meet the expense of organization, assessments aggregating \$67,000.00 were levied on the stockholders during August, October, November and December, 1889.

On February 10, 1890, First Mortgage Bonds to the amount of \$500,000 were authorized and sold



at 90, yielding \$450,000, and on September 21, 1891, the capital stock was increased to \$1,500,000.00.

The Edison Electric Illuminating Company was organized under the laws of the State of Washington on April 18, 1888, with an authorized capital stock of 1000 shares par value \$100.00 and all issued. On August 15, 1890, an agreement was made whereby the property of this Company was taken over by the Washington Water Power Company, two shares of the latter company's stock being given in exchange for one of the Illuminating Company.

The Spokane Falls Water Power Company was organized January 5, 1889, under the laws of the State of Washington by Anthony M. Cannon, Edward J. Bricknell, Simon Oppenheimer, N. M. Strathorn, et al, with capital stock of \$500,000.00, divided into 5,000 shares par value of \$100.00. This Company never actively engaged in business, having been consolidated with the Washington Water Power Company soon after its organization.

The company originally furnished current for illuminating and industrial purposes within a limited area by the Edison three wire system, but as the city expanded and naturally the demand for service increased, an alternating system was installed to serve the then outlying districts; this in the year 1891. Business showed the usual increase from year to year until 1893 when in common with all other lines, loss of earnings were



shown, during subsequent years and until 1898 when the stockholders had to advance money to put the company on a sound financial basis. From 1898 the business shows a steady gain from year to year, commensurate with the growth of the city.

In 1903 the company built a transmission line to the Coeur d'Alene mining district in Idaho, and in 1904 commenced work on the Post Falls plant which was completed and placed in operation late in 1906.

During 1905 the site on which the company office building is now situated was purchased and work started in the building, same being completed during 1907.

In 1906 and 1907 a transmission line was constructed through the Palouse country to Moscow and Genesee to serve the Idaho-Washington Light and Power Company in all of the towns in which it operated.

In 1907 and 1908 a transmission line was constructed to the Big Bend country to serve the Big Bend Light and Power Company, in the towns of Reardan, Ritzville, Sprague, Harrington, Lind and Davenport, and at present extends westward to Odessa and Hartline.

Owing to the increase in load due to the extension of the transmission system it became necessary to develop additional power, consequently, the site at Little Falls was purchased and development work started in 1907, and the plant was completed and placed in operation during 1910.

During 1906 a site was purchased in Ross Park Addition and a steam generating plant was erected. This plant, however, was only operated during 1908, 1909 and 1910. During the years 1907 and 1909 inclusive this plant was in an operative condition and served as a standby equipment during which time it was necessary to insure continuity of service. Since 1910, however, the capacity of the hydro-electric plants has been such as to make such standby equipment unnecessary for safe operation.

In 1910 this Company purchased the property of the Colfax Electric Light & Power Company for \$180,000.00. This Company was incorporated in Washington with a capital of \$125,000.00 and did the entire light and power business of the City of Colfax. The defendant company also constructed a transmission line North from Post Falls to Newport to serve the Northern Idaho and Montana Power Company's Washington and Idaho properties.

In 1910 a site was purchased and the preliminary work of development of the Long Lake property started. This plant is designed to furnish ultimately a total of 50,000 K. W., but at present capacity is one-half, as only two units have been installed.

On July 1, 1913, the Company acquired the Idaho-Washington Light & Power Company, together with all its property in the towns of Mos-

cow, Genesee, Troy, and St. Maries, Idaho, and Tekoa, Garfield, Uniontown, Palouse, Farmington, Oakesdale and Pullman, Washington, for the sum of \$450,000.00 of which \$425,000.00 was paid in cash and the liability of \$25,000.00 outstanding bonds of the Moscow Electric Light and Power Company assumed. These bonds were retired during the year of 1914.

The initial installation in the City of Moscow was made by M. J. Shields Company in 1894. The plant was operated under this firm title until 1904, when the Moscow Electric Light and Power Company was organized under the laws of the State of Idaho. About this time these same interests incorporated the Genesee Light & Power Company to furnish light and power service to the inhabitants of the town of Genesee and a contract entered into whereby power was obtained from the Moscow Electric Light and Power company.

In 1905 the Moscow Company purchased for \$6,000.00 the lighting and power property at Pullman, owned and operated by the city, dismantled the steam power plant and extended its transmission system to this point.

The original plant in the town of Tekoa was owned and operated by W. T. McCaskey, who failed to make a financial success of the venture and the property passed to the First National Bank of Tekoa to satisfy a debt. The First National Bank of Tekoa sold it to Mahoney Bros., who se-



cured franchises to supply both light and power and operated the plant for several years and the steam and pumping plants were sold to the town and the electric plant to the Moscow Electric Light and Power Company. At the time of sale (1906) power for operation was obtained from the Washington Water Power Company, the steam plant being maintained as a standby only. The Moscow Electric Light and Power Company, at the time of organization of the Idaho-Washington Light and Power Company, was operating in Moscow, Pullman, Tekoa, Colton, Farmington, Garfield, Oakesdale and Uniontown, service having been extended to the last mentioned five towns during 1906 and 1907.

The Idaho-Washington Light and Power Company was organized under the laws of the State of Washington with a capital stock of \$500,000.00 divided into 5,000 shares of a par value of \$100.00 of which \$444,000.00 was issued at the beginning. This company absorbed the Moscow Electric Light and Power Company and the Genesee Light and Power Company, and later acquiring by purchase the St. Maries Light and Power Company, the Troy Light Plant and the Palouse Light and Power Company.

The Palouse Light and Power Company was incorporated on December 30, 1904, under the laws of the State of Washington with a capital stock of \$20,000.00, divided into 200 shares par value



\$100.00 all issued. This property was sold to M. J. Shields on February 3, 1909, who operated the plant until December 31, 1911, when it was taken over by the Idaho-Washington Light and Power Company at the book value, viz, \$26,840.14.

The defendant company also purchased in 1913 for \$8,800.00 the plant at Wilbur owned and operated by the Wilbur Electrical Company, organized under the laws of the State of Washington with a capital stock of \$30,000.00, of which \$10,600.00 was issued.

During 1904 and 1905 the Lewiston-Clarkston Improvement Company built 32.32 miles of transmission line from Leon Junction north, and installed substation equipment at Moscow, Pullman, Genesee and Uniontown for the purpose of supplying power under contract with the Moscow company. The aforementioned property was most essential to the operation of that part acquired from the Idaho-Washington Light and Power Company; therefore, the Washington Water Power Company bought it from the Lewiston-Clarkston Improvement for \$52,250.00. This also connects the two systems and permits of the exchange of power in case of need by either corporation.

The Big Ben Light and Power Company was organized under the laws of the State of Washington on August 1, 1907, with capital stock authorized of \$300,000.00 and \$271,000.00, issued by W. C. Sivyor, Eugene Enloc, Thomas K. Binnie,

D. B. Fotheringham and H. L. Bleecker, for the purpose of uniting under one management a number of properties located in the Big Ben district, viz:

Davenport Machinery Company, Davenport,  
William Brodio, Harrington,  
Reardan Light Co., Reardan,  
Ritzville Electric Co., Ritzville,  
Sprague Electric Light Co., Sprague.

Little is known as to the investment and operations of the above mentioned companies for the reason that books of account were not available.

The first company to enter the local transportation field in Spokane was the Spokane Falls Cable Railway Company, which was organized on May 19, 1888, under the laws of the State of Washington, with capital stock of \$200,000.00, divided into 2,000 shares par value \$100.00 by J. H. Kinnard, B. H. Mason, Alfred S. Moore, J. D. Sherwood and J. M. Thompson. This corporation, as its name implies, constructed and operated a single track cable line.

The next company to obtain a franchise for the transportation of passengers was the Spokane Electric Railway Company, incorporated under the laws of the State of Washington with a capital stock of \$100,000.00 divided into 1000 shares par value of \$100.00 by W. M. Byers, Hall J. Cook, H. E. Roughton and W. R. Lynch.

Other railway companies which built and operated lines were as follows:

Spokane Street Railway Company,  
City Park Transit Company,  
Ross Park Street Railway Company,  
Arlington Heights Motor Railway Company,  
Lidgerwood Electric Railway Company.

All of these lines were either merged with or purchased by the Washington Water Power Company.

The Falls City Land and Improvement Company was formed under the laws of the State of Washington. As an inducement to build and operate railway lines in certain sections of the city, land subsidies were given and as the value of the land obtained in this way was considerable, and its care and sale entirely foreign to railway operations, the aforementioned company was organized to take over all non-operating or investment property.

The Natatorium Company was formed as a subsidiary to the Washington Water Power Company to own and operate an amusement resort known as Natatorium Park, but as the primary object of this park was to attract railway travel and it was not self supporting, the property was transferred to the railway department and is now so operated.

I have included in this statement a description of such corporations and companies and light and power properties which have been purchased or absorbed by the Washington Water Power Company recently and which are directly connected with



the light and power business of the Washington Water Power Company, but have not included in any of the corporations going to make up the railway division of the Washington Water Power Company business.

### DESCRIPTION OF PROPERTY.

The property of the Washington Water Power Company used for light and power purposes can be divided into four classes, as follows:

A. Generating Stations and Appurtenant Structures and Equipment:

#### GENERATING STATIONS:

The current produced by this company is generated in four hydro-electric plants located on the Spokane River as follows:

1. POST FALLS PLANT is in Idaho about seven miles below the outlet to Coeur d'Alene Lake, four miles East of the Idaho Washington Boundary line, twenty-two miles East of the City of Spokane and about forty-five miles west from the center of the Coeur d'Alene mining territory.

This station is designed and constructed for an ultimate installation of six units, five of which are now installed and in operation, each consisting of a double runner, horizontal type, central discharge Francis water wheel directly connected to a 2250 K. W., 2300 Volt A. G. General Electric Generator, together with the necessary appurtenances, such as governors, switchboards, etc.

The total installed capacity of this plant is, therefore, 11250 K. W. or about 15865 H. P.



The normal head under which this plant operates is 54 feet and the stream flow during low water period is 1290 sec. ft., thus giving on a basis of 75% efficiency, 5930 continuous horse power.

2. THE SPOKANE PLANT is located at about the center of the City of Spokane where there is now in operation a rather antiquated generating station equipped with two Francis turbines, each direct connected to 2250 K. W. A. C. generators, in addition to a series of small water wheels operating D. C. generators varying in capacity from 200 to 1200 K. W. The total installed capacity of this plant is about 3800 K. W. or about 11730 H. P.

This plant operates under a head of 72 feet with a minimum stream flow of about 2040 sec. ft. The exact present efficiency of this plant is not known, but is perhaps sufficient to give a continuous hydraulic capacity during low water of about 10,000 horse power.

This was the first generating station constructed by the company, and much of the machinery and equipment is antiquated and out of date, but is still in operation.

The ultimate development at this site contemplates the abandonment of the plant herein last above described and the construction of a new plant to utilize the entire available head, 144 feet in a generating station of the Niagara Falls type. Plans for this new plant have been prepared and some construction of a preliminary character has been done thereon. When completed this station

will have a continuous hydraulic capacity, during low water of 26,680 horse power based on efficiency of 80%, which factor should easily be attained.

3. THE LONG LAKE PLANT is situated about 24 miles northwest from the City of Spokane. The ultimate development at this plant contemplates four 23,500 h. p. water turbines, each direct connected to a 12,500 K. W. generator.

Two of these units are already installed and in operation, a third unit has been ordered and the preliminary work of installing the same is under way. Complete provision has been made at the controlling gates and forebay and in the generating station for the installation of the fourth unit.

The present installed capacity of this plant is 37,000 h. p. and the ultimate installed capacity will be 74,000 h. p. The present continuous hydraulic capacity during low water is 37,000 h. p. The ultimate continuous hydraulic capacity will be 42,800 h. p.

The head at this plant is 168 feet and was created by the construction of a gravity overflow type concrete dam. In addition to providing a head this dam also creates an artificial lake of considerable size wherein water may be impounded for use during the ordinary short peak load period occurring daily in the operation of the system.

4. LITTLE FALLS PLANT is situated about 30 miles northwest from Spokane and about five miles below Long Lake. This plant was com-

pleted in 1910, and is equipped with four units, each consisting of a 9000 h. p. I. P. Morris Horizontal twin turbine direct connected to a 5500 K. V. A., 4000 V. A. C. generator, together with all appurtenances such as governors, switchboards, etc. The installed capacity of this plant is, therefore, 22,000 K. V. A. or 29,330 h. p.

The plant operates under a head of 73 feet with a low water flow of 2805 sec. ft., thus giving a continuous hydraulic capacity of 18,130 h. p. based on 75% efficiency, the actual efficiency attained.

#### 5. SUB-STATION AND TIE LINES:

The four generating stations are linked together by tie lines, and under normal market conditions the entire system is operated as a unit, and for this reason the tie lines and appurtenant substations are considered a part of the generating equipment.

Each generating station is equipped with transformers necessary for the delivery of current to the tie lines at 60,000 volts, in addition to such transformers and switching apparatus as is necessary in supplying current to the various transmission lines radiating therefrom, and these are all considered a part of the generating equipment.

The 29th Avenue substation located at Spokane, No. 8 substation at opportunity, and the Cataldo substation are largely switching stations from which points the various transmission lines are served and they are, therefore, considered a part of the generating system or equipment.



The Little Falls plant is connected to the 29th Avenue substation by what is known as the Little Falls Tie Line or Tower Line, and to Long Lake by the Long Lake Tie Line. Post Falls is connected to the 29th Avenue substation by Post Falls Tie Lines Nos. 1 and 2, and Coeur d'Alene transmission lines Nos. 1 and 2 serve to connect substations No. 8 and Cataldo with the tie line system.

Spokane plant is connected with the 29th Avenue sub-station by a tie line.

The 29th Avenue sub-station thus becomes a switching station for the entire system, to which point all tie lines feed and from where current is delivered to the transmission lines radiating therefrom and extending to the various market areas.

## B. TRANSMISSION AND TRANSFORMATION SYSTEM.

The primary transmission lines carry 60,000 volt current and are designated and described as follows:

1. Big Bend Line begins at 29th Avenue substation, extends westward and with its various branches serves what is known as the Big Bend country.

2. The Palouse line extends southward from Sub-station No. 8 and serves the Palouse district situated in both Washington and Idaho. This is a single line extending south to Lewiston, a distance of more than 100 miles.



3. The Newport line extends north from Post Falls plant to Newport. The lines hereinabove described all serve farming country with the attendant small cities, towns and rural districts.

4. Coeur d'Alene Line No. 2 extends easterly from Post Falls to Cataldo, thence easterly to Wallace and vicinity, while Coeur d'Alene Line No. 1 extends from a point near Bell on the Palouse line to Cataldo, thence easterly to the Coeur d'Alene mining district.

5. Spokane-Hillyard district is served from lines beginning in the Post Street sub-station and from a small transformer equipment located in the steam plant building.

All of the transmission lines hereinabove described are of wooden pole construction with copper conductors.

Substations are located at the various market centers in the main transmission system where the current is stepped down and from which stations the various customers are served in some instances through low voltage lines and local distributing lines.

#### C. DISTRIBUTION SYSTEMS:

The distribution systems embrace all property, both aerial and underground, between the substations and the consumer's premises or point of delivery, such as pole lines, underground conduits, line transformers, service connection and meters.

The Washington Water Power Company serves a large area which, for the purpose of this investi-

gation, has been divided into districts, and the communities comprised in each district, together with the wholesale customers served, are as hereinafter tabulated.

## WASHINGTON.

a *Railways.*

01 Street Railway.

02 Intermountain Railway.

b *Spokane Hillyard District.*

01 Spokane.

02 Hillyard.

c *Spokane Suburban District.*

01 Opportunity.

02 Post Falls Irrigation Co.

03 Silver Lake Irrigation Co.

04 Otis Orchard.

05 Meadow Lake-Hayford.

d *Big Bend District.*

01 Almia.

02 Custom.

03 Davenport.

04 Harrington.

05 Hartline.

06 Lind.

07 Odesea.

08 Reardan.

09 Ritzville.

010 Sprague.

011 Wilbur.

e *Palouse District.*

- 01 Belmont.
- 02 Colfax.
- 03 Colton.
- 04 Diamond.
- 05 Elberton.
- 06 Endicott.
- 07 Farmington.
- 08 Garfield.
- 09 Johnsons.
- 010 Latah.
- 011 Oakesdale.
- 012 Palouse.
- 013 Pullman.
- 014 Rockford.
- 015 St. John.
- 016 Spangle.
- 017 Sunset.
- 018 Tokoa.
- 019 Uniontown.

f *Other Utilities.*

- 01 Cheney Light & Power.
- 02 Enloe Electric Co.

IDAHO.

a *Palouse District.*

- 01 Genesee.
- 02 Moscow.

b *Coeur d'Alene District.*

- 01 Kingston.
- 02 Marsh Mill.
- 03 Mines.

04 Osborne.

05 Sunset.

c *St. Maries District.*

Other Utilities.

01 Inland Empire System.

02 Kootenai Power Co.

03 Northern Idaho & Montana Power Co.

04 Northwest Light & Water Co.

05 Post Falls Light & Power Co.

06 Rathdrum Electric Co.

07 Washington Idaho Water, Light and  
Power Co.

d *General Property.*

This covers all property the use of which is common to the entire system and therefore cannot be assigned to any particular department and must be apportioned between states, and in turn, districts and communities, and is as follows:

1. General Office, Land and Buildings.
2. Garage and Equipment.
3. Stores and Working Capital.

VALUE OF THE PLANT.

A complete and elaborate appraisal of the Washington Water Power Company's property in the State of Washington and in the State of Idaho has been made of all property owned by said company on June 30, 1915. The basis used in the valuation is the average of the unit prices for the five years preceding June 30, 1915. Additions to said property from June 30, 1915, to December 31, 1915, in the total sum of \$461,433.00, have been included



for reasons as will hereinafter appear; also additions to plant made during the year 1917, in the sum of \$397,132.00 have been added, bringing the valuation down to December 31, 1917. These additions have been included on the basis of the actual amount expended for the same. This appraisal was made by the engineering forces of the two states under the supervision of the Commissions of both states.

The books and records of the Company were audited by the accounting forces of the Commissions of both states. Fortunately, fairly complete records and books of account have been kept by the Company, so that a fairly accurate report of the dealings and operations of the Company, since its organization, has been made and embodied in a report. This report is brought down to December 31, 1917.

It is contended by counsel for defendant that if a valuation should be fixed by the Commission as of December 31, 1916, then the basis for ascertaining unit prices should be the average unit prices for the five years preceding December 31, 1916, instead of the average unit prices for the five years preceding June 30, 1915. We have shown in Table 1 below what the cost of reproduction would be on both bases, plus the additions to December 31, 1917, and the actual cost of book cost of the company's plant to December 31, 1917.

## COST OF REPRODUCTION

At June 30, 1915

Prices

June 30, 1910—June 30, 1915  
WASHINGTON IDAHO

## Overflow Rights &amp; Power Sites.

	TOTAL	WASHINGTON	IDAHO
Spokane Post Falls.....	\$ 350,670.00	\$ 350,670.00	
Little Falls.....	77,143.00	77,143.00	
Long Lake.....	7,367.00	7,367.00	
Coeur d'Alene.....	1,000,488.00	1,000,488.00	
Gen'l. Office Bldg.	557,965.00	557,965.00	
*Land.....	271,785.00	271,785.00	
Power Plants.....	6,993,897.00	6,993,897.00	
Storage Batteries.....	178,338.00	178,338.00	
Transmis'n Lines.....	1,047,236.00	1,047,236.00	
Rural Extens'ns.....	79,580.00	79,580.00	
Telephone Lines.....	98,198.00	98,198.00	
Substations.....	1,492,281.00	1,492,281.00	
Dist'n. Systems.....	2,903,210.00	2,903,210.00	
Misc. Property.....	139,181.00	139,181.00	
Stores W'king Cap.	278,700.00	278,700.00	
Land & Eastments.....	253,811.00	253,811.00	
Total.....	\$15,094,742.00	\$15,094,742.00	
Non-Op. Property.....	993,855.00	993,855.00	
Non-Op. Land.....	420,984.00	420,984.00	
Total.....	\$16,409,581.00	\$16,409,581.00	
Addns. 1915-'16.....	308,552.00	308,552.00	
Addns. 1917.....	272,396.00	272,396.00	

## Less:

Steam Plant,	833,820.00
Spokane Steam Plant,	18,235.00
Colfax Central Tract and Other property.....	420,984.00

## Franchises

\* Railway Proportion Deducted.

At June 30, 1915

Prices

December 31, 1912—December 31, 1916  
WASHINGTON IDAHO

	TOTAL	WASHINGTON	IDAHO	TOTAL
Spokane Post Falls.....	\$ 350,670.00	\$ 350,670.00	\$ 350,670.00	\$ 553,644.00
Little Falls.....	77,143.00	77,143.00	77,143.00	109,622.00
Long Lake.....	7,367.00	7,367.00	7,367.00	102,842.00
Coeur d'Alene.....	1,000,488.00	1,000,488.00	1,000,488.00	1,000,488.00
Gen'l. Office Bldg.	557,965.00	557,965.00	557,965.00	557,965.00
*Land.....	286,539.00	286,539.00	286,539.00	227,522.00
Power Plants.....	7,378,561.00	7,378,561.00	1,174,729.00	8,000,836.00
Storage Batteries.....	191,000.00	191,000.00	191,000.00	154,450.00
Transmis'n Lines.....	1,152,080.00	1,152,080.00	731,132.00	1,883,212.00
Rural Extens'ns.....	87,149.00	87,149.00	78,228.00	165,377.00
Telephone Lines.....	114,046.00	114,046.00	35,396.00	149,442.00
Substations.....	1,600,839.00	1,600,839.00	405,543.00	2,005,882.00
Dist'n. Systems.....	3,224,353.00	3,224,353.00	60,476.00	3,284,829.00
Misc. Property.....	144,054.00	144,054.00	144,054.00	190,569.00
Stores W'king Cap.	290,185.00	290,185.00	13,440.00	303,625.00
Land & Eastments.....	253,811.00	253,811.00	46,417.00	300,228.00
Total.....	\$16,081,142.00	\$16,081,142.00	\$ 79,969.00	\$19,261,111.00
Non-Op. Property.....	943,093.00	943,093.00	45,759.00	988,852.00
Non-Op. Land.....	420,984.00	420,984.00	420,984.00	906,908.00
Total.....	\$17,445,219.00	\$17,445,219.00	\$3,225,728.00	\$20,670,947.00
Addns. 1915-'16.....	308,552.00	308,552.00	171,864.00	480,416.00
Addns. 1917.....	272,396.00	272,396.00	124,736.00	397,132.00

Steam Plant,	879,680.00
Spokane Steam Plant,	19,238.00
Colfax Central Tract and Other property.....	420,984.00
Franchises.....	1,319,902.00
* Railway Proportion Deducted.	20,228,598.00

Shoshone County.

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It is even contended by counsel for defendant that if the Commissions should find the value for rate making purposes, as of December 31, 1917, that we should take the average unit prices for the five years preceding December 31, 1917, thus giving the Company the advantage of the 1917 prices. It is a notorious fact that the prices of material and labor during the year 1917 ranged from 50 to 100 per cent higher than the average for the five years preceding June 30, 1915, while some classes of material were two or three times higher than the average prices taken in this appraisal. This would be a rank injustice upon the public and would violate the letter and spirit of the law. To show the absurdity of this position it is only necessary to consider the converse of the proposition, that is, if the Commissions were valuing the property at a time when the prices of material and labor were away below normal, defendant would not then urge that we take the prices under such conditions. A valuation based upon such prices would be a grave injustice to the utility. The very purpose of taking the average prices for a period of years is to avoid the pitfall of securing a valuation based upon abnormally low or high prices. In the judgment of the Commission the prices for labor and material during the year 1917 were abnormally high and should not be included in the average. The Commission feels that by taking the average unit prices for the five years preceding December 31, 1916, a fair valuation can



be obtained of all property installed up to that time. On account of the unusual conditions and abnormal prices prevailing for the year 1917 we have not applied average prices for a period of years to the additions to plant from December 31, 1916, to December 31, 1917, but have included these additions in the Cost of Production on the basis of actual cost.

### APPORTIONMENT BETWEEN LIGHT & POWER AND RAILWAY.

The Washington Water Power Company owns the Street Railway System in the City of Spokane and Hillyard, and the Interurban Railway system running to Medical Lake and Cheney. None of this property has been included in the valuation of the Light and Power System herein considered. The Railway and Interurban systems have been considered only as customers of the Light and Power System. The General Office Building and Lands of the Company in the City of Spokane are used in common by the Washington Water Power Company in conducting the Light and Power business and the Railway business and we have, therefore, apportioned the actual cost and the cost of reproduction of the General Office Building and Lands between the Light & Power business, and the Railway business on the gross revenue basis. The amount apportioned to Light and Power is set forth in Table 1 herein.



It was urged by Henry L. Gray, engineer for the Washington Water Power Company, that the railway feeders, being the conductors carrying the electrical energy from the sub-station to the point of connection at the trolley should be included in the Light and Power property. The Cost of Production of the feeders is estimated by Mr. Gray at \$364,502.00. The Commission's engineers, however, have assigned this property to the Railway systems. The Classification of Accounts for Electric Railways prescribed by the Interstate Commerce Commission, issue of 1914, Account No. 521, "Distribution System" provides for this class of property as follows:

"This account shall include the cost of labor and material used in constructing the distribution system, including overhead and underground feeders for transmitting low tension power from power stations and sub-stations with insulators and connections. "The Commission therefore finds that these feeders are properly a part of the Railway System.

### ESTIMATED PAST DEPRECIATION.

Below in Table 11 will be found an estimate of the Cost of Reproduction less depreciation of all property used and useful in the business on December 31, 1917, first, based upon the unit prices for five years preceding June 30, 1915, and second, based upon the unit prices for the five years preceding December 31, 1916:

TABLE 11.  
COST OF REPRODUCTION LESS DEPRECIATION

	WASHINGTON	IDAHO	TOTAL
Power Plants .....	\$ 5,737,224.00	\$ 702,834.00	\$ 6,440,058.00
Transmission Lines.....	668,903.00	408,620.00	1,077,523.00
Substations .....	971,399.00	226,901.00	1,198,300.00
Storage Batteries.....	119,308.00	.....	119,308.00
Distribution Systems .....	1,798,441.00	32,220.00	1,830,661.00
Rural Extensions .....	59,623.00	52,638.00	112,261.00
Telephone Lines .....	60,774.00	13,249.00	74,023.00
Miscellaneous .....	232,358.00	.....	232,358.00
General Office Bldgs. ....	196,631.00	.....	196,631.00
Additions 1915-1916 .....	298,423.00	146,908.00	445,333.00
Additions 1917 .....	267,629.00	122,553.00	390,182.00
Overflow Lands & Power Sites..	1,358,525.00	635,108.00	1,993,633.00
Lands and Easements.....	253,811.00	46,417.00	300,228.00
Non-operating Property .....	41,800.00	42,586.00	84,386.00
Stores and Working Capital.....	278,700.00	12,800.00	291,500.00
General Office Land .....	82,072.00	.....	82,072.00
<b>Total .....</b>	<b>\$12,424,623.00</b>	<b>\$2,442,834.00</b>	<b>\$14,867,457.00</b>
<b>Plant Account .....</b>	<b>\$ 6,176,633.00</b>	<b>\$ 752,032.00</b>	<b>\$ 6,928,665.00</b>
Transmission Lines .....	715,726.00	437,223.00	1,152,949.00
Substations .....	1,039,397.00	242,784.00	1,282,181.00
Storage Batteries .....	127,660.00	.....	127,660.00
Distribution Systems.....	1,934,332.00	34,475.00	1,968,807.00
Rural Extensions .....	63,769.00	56,323.00	120,092.00
Telephone Lines .....	65,028.00	14,176.00	79,204.00
Miscellaneous .....	248,623.00	.....	248,623.00
General Office Bldg. ....	209,325.00	.....	209,325.00
Additions 1915-1916 .....	298,425.00	146,908.00	445,333.00
Additions 1917 .....	267,629.00	132,553.00	390,182.00
Overflow Lands & Power Sites..	1,358,525.00	635,108.00	1,993,633.00
Lands and Easements.....	253,811.00	46,417.00	300,228.00
Non-operating Property .....	41,800.00	42,586.00	84,386.00
Stores and Working Capital.....	278,700.00	12,800.00	291,500.00
General Office Lands.....	82,072.00	.....	82,072.00
<b>Total .....</b>	<b>\$13,161,455.00</b>	<b>\$2,543,385.00</b>	<b>\$15,704,840.00</b>

The evidence discloses the fact that the plant is in good operating condition and being operated at a fairly high state of efficiency, except the generating plant at Monroe Street, Spokane. This plant is the first hydraulic plant constructed, and the generating equipment is old and antiquated. Two of the water wheels were installed as early as 1890, and three generators installed in 1891. This plant is not now being operated and cannot be operated

with as high an efficiency as a new plant with modern, up-to-date equipment. The intention of the company is to continue to operate it until such time as a new hydraulic plant is constructed, utilizing the full head of 144 feet at these falls. The Company expects to commence construction on this new plant in a short time so as to take care of estimated future demands.

The estimated Cost of Reproduction as shown in Table 1, based upon unit prices for five years preceding December 31, 1916, is \$20,228,593.00, while the estimated accrued depreciation on the depreciable property is \$4,523,763.00, leaving the estimated cost of reproduction less depreciation value at \$15,704,840.00. The total amount actually carried on the books of the company in the depreciation Reserve account up to December 31, 1917, is approximately the sum of \$853,615.00. This sum, however, is not carried as cash on hand but the same has been reinvested in the plant and is reflected in the reproduction cost.

#### WORKING CAPITAL AND STORES ACCOUNT.

On June 30, 1915, the company had on hand materials and supplies, as shown by their records, of the value of \$163,500.00. Mr. J. S. Simpson, engineering accountant for the Public Service Commission of Washington, estimated that two months average operating expenses, including taxes and excluding stores account, would be sufficient to meet all reasonable demands of the Company. This



he estimates at \$128,000.00, or a total of working capital and stores account of \$291,500.00. In view of the fact that outstanding accounts receivable are collected every thirty days and the further fact that taxes are payable annually, the Commission finds that \$291,500.00 is a fair and reasonable amount to be allowed for working capital and stores account.

### DEVELOPMENT COST AND GOING VALUE.

We have made a table showing the actual investments in Light and Power property, net earnings and rate of return earned upon said investment from the year 1892 to 1916 inclusive, as follows:

TABLE 111

Year	INVESTMENT	NET EARNINGS	RT. OF RETURN
1892	640,584.00	113,237.00	17.67
1893	657,526.00	89,945.00	13.67
1894	772,916.00	69,393.00	8.97
1895	775,269.00	41,642.00	5.37
1896	777,896.00	53,362.00	6.86
1897	778,162.00	39,368.00	5.06
1898	786,113.00	68,815.00	8.75
1899	909,746.00	96,966.00	10.66
1900	1,159,589.00	113,368.00	9.78
1901	1,162,926.00	128,692.00	11.07
1902	1,279,130.00	136,150.00	10.64
1903	1,917,931.00	184,493.00	9.62
1904	2,031,186.00	271,964.00	13.39
1905	2,616,977.00	351,372.00	13.43
1906	3,401,183.00	462,285.00	13.59
1907	5,270,623.00	621,981.00	11.80
1908	6,686,380.00	741,972.00	11.10
1909	8,432,247.00	889,079.00	10.54
1910	11,176,003.00	1,032,776.00	8.76
1911	13,715,843.00	1,195,944.00	8.65
1912	15,199,634.00	1,280,370.00	8.42
1913	17,168,434.00	1,384,283.00	8.06
1914	19,153,879.00	1,429,342.00	7.46
1915	19,505,187.00	1,347,580.00	6.91
1916	19,747,605.00	-1,212,856.00	6.14

The net earnings shown above include depreciation. From the above it appears that the net



earnings of the Company were sufficient to yield high return upon the investment from the very early stages of the business. In 1895, 1896 and 1897 the net earnings were small, but we must not forget that during those years business was at a very low ebb. During those years it wasn't a question of how large returns should be but how to keep your head above water and keep out of bankruptcy court. During the years 1914, 1915 and 1916 there is a slight falling off in the rate of return earned. That is occasioned by large additions to capital account by reason of the construction of Long Lake plant with no corresponding increase in net revenue. The facts are that after the completion of the Long Lake plant and up to the present time, the demand has not been sufficient to consume the possible output. In other words, since the completion of that Long Lake plant there has been idle plant and will continue to be so until such time as the demand equals the generating capacity. In Table 111 above is included the investment for the Spokane steam plant which has not been used since 1910 and is now considered by the Commission as non-operating property.

It further appears to the Commission that the net earnings of the Company have been sufficient to pay a reasonable return upon the investment, set aside a reasonable allowance annually for a depreciation reserve and to cover any expenses

incurred in building up the business. That being true, this Commission is not inclined to allow any large amount to be capitalized to cover this feature.

The Supreme Court of Idaho in the case of *Murray v. Public Utilities Commission*, 27 Ida. 603 discussing the subject of "going value" at page 621, said:

"If evidence is offered to show that certain expenses have been incurred in building up the business, then this may be considered by the commission as one of the elements under the head of 'going concern value.' Further than this, we are of the opinion that the commission should not attempt to calculate or segregate any specific theoretical value which attaches to the plant or system of the petitioner, by reason of the fact that it is a going concern, but that this fact should be considered in estimating the value of the physical property and assets of the petitioner. In other words, the question as to the value of petitioner's property and investment should be treated, and viewed, by witnesses and by the Commission, in the light of the fact that the petitioner's plant and system are a going concern: that they are in actual, successful operation."

No evidence having been offered in this case that any sum or sums have been expended in building

up the business, the Commission has, therefore, not attempted to arrive at any specific sum as the "going concern value" of this plant, but the same has been taken into consideration in finding and determining the present value of the entire plant of the defendant.

### NON-OPERATING PROPERTY

We have eliminated certain tracts of land in the city of Spokane which never have been and in all probability never will be used in the operation of defendant's light and power property. Certain city lots carried in the Cost of Reproduction at \$21,138.00 have been eliminated. These lots are not used in any way in connection with the operation of defendant's plant and are purely investment property. In the Cost of Reproduction value as shown in Table 1 herein, certain store-house land situated in Post's re-survey and Addition to the City of Spokane being part of Lot 11, Block 3, appraised at \$19,837.00 was considered by the Commission's engineers as non-operating property and the value was therefore deducted.

The steam plant at Colfax, carried in the appraisement at \$18,235.00 should be eliminated. This is no longer used in the business. There is also the steam plant at Spokane, appraised at \$833,820.00, and steam plant lands valued at \$13,845.00, which have been eliminated for the reason that the same are not now used and have not been used for some years past. These steam plants have

in the past been used as standby service and were quite necessary in the operation of the business, when so used. It is not fair and right that these steam plants should now be eliminated without some provision being made for taking care of that investment. The records show that this steam plant property at Spokane has been carried in a steam plant account on the following basis representing actual cost as follows:

Steam Plant Spokane .....	\$867,843.00
" " Lands—Spokane .....	28,830.00
" " Colfax—appraised value .....	18,235.00
Total .....	<u>\$906,908.00</u>

That steam plant account should be credited with depreciation up to December 31, 1917, in the sum of \$332,441.00, the estimated accrued depreciation by the engineering staff, together with \$148,722.00, this being the amount realized to date from sale of Spokane Steam Plant Equipment. This account should also be credited with the sum of \$12,814.00, the estimated accrued depreciation on the Colfax steam plant to December 31, 1917. This leaves a balance of \$412,831.00 that should be carried into an account designated "non-operating property" and hereafter to be credited with such further sums as may be realized from the sale of this unused property. The balance of this account should be amortized as quickly as the net revenues of the company will permit. Until such time as it may be amortized it should be credited annually with a depreciation allowance and be considered as Capital.



The Company, in acquiring those water power rights at Spokane, purchased a number of tracts of land that are not now and will never be useful in the Light and Power business. We herewith submit a list of such parcels of land which were classified by Mr. Huntington as non-used property, together with the appraised value as carried in our cost of reproduction, as follows:

CENTRAL TRACT:		
	(a)	\$ 49,000.00
	(b)	8,775.00
	(c)	26,147.00
	(f)	93,482.00
1-3 of	(g)	20,000.00
	(h)	100,000.00
	(i)	21,000.00
		<hr/>
		\$318,404.00
Overhead 15%		47,760.00
		<hr/>
Total		\$366,164.00

All of this property has been eliminated as non-used property.

It was urged at the hearing by counsel for the City of Spokane, Intervenor, that all of the lands and water power rights connected with the Upper Spokane Falls should be eliminated for the reason that this property has been owned for a long time by the Company and that no part of the same has been used in the light and power business, and is not now being used. Mr. Huntington estimated that by January 1, 1921, with the contracts for additional power that the Company now have together with an ordinary increase in the demand, which has been estimated at 15% per annum, the full plant capacity of the plants now installed would be fully utilized. The only power site that can be then developed is the Upper Spokane site. This anticipated demand,

coupled with the fact that the Monroe Street plant equipment is antiquated and insufficient, will require the Company to commence the installation of a new, up-to-date plant at the Upper Spokane site, utilizing the 144 foot head, so as to be able to take care of the business demand by the year 1921. This Company is required to look into the future far enough to be prepared to take care of all reasonable demands that may be made upon it. That being true this Commission, under the evidence in this case, is not justified in classifying all this Upper Spokane Falls property of the defendant company, both tangible and intangible, as non-used property.

## POWER SITE AND OVERFLOW LANDS AND WATER RIGHTS

In Table IV below will be found a complete statement, showing the number of acres of land owned by the Company in connection with the Coeur d'Alene Lake Storage, and the number of acres owned at each power site, together with the actual cost and appraised value of the same.

TABLE IV.

	Number of acres owned in fee	No. acres held under easements	Total number acres	Appraised value	Actual cost
Coeur d'Alene					
Lake .....	1,730.70	13,699.66	15,430.44	557,965.00	567,965.00
Post Falls .....	293.69	.....	293.69	77,143.00	109,622.00
Spokane .....	56.76	.....	56.76	350,670.00	553,644.00
Long Lake .....	6,750.20	389.49	9,139.69	1,000,488.00	1,000,498.00
Little Falls .....	466.34	8.97	475.31	7,367.00	102,842.00
Total.....	11,297.77	14,098.12	25,395.89	1,993,633.00	2,324,561.00

In Table V below we have set forth the output of each of the four plants, considering Spokane developed at the 144 foot head, based upon the minimum flow of the Spokane River, being 140 days in the year 1904, and the increased output of each plant above the minimum, occasioned by the possible use of the storage waters of Coeur d'Alene Lake.

TABLE V.

	Original Low Water Output H. P.	Increase Through Bondage H. P.	Total H. P.
Post Falls .....	3,450	2,480	5,930
Spokane .....	21,305	5,395	26,700
Long Lake .....	34,650	8,265	42,915
Little Falls .....	14,640	3,490	18,130
<b>Total</b> .....	<b>74,045</b>	<b>19,630</b>	<b>93,675</b>

Valuable considerations other than money were given in exchange for certain water power rights and easements, the most important of these transactions being the granting in perpetuity of 375 electrical horse power to Messrs. Martin and Strahern, 350 electrical horse power to the Great Northern Railway and 50 electrical horse power to the Havermale and Burke estates in exchange for water power, lands and rights owned by said parties. It is a very difficult matter to determine the value of these rights and the incumbrance upon the plant by reason of these outstanding rights.

The Supreme Court of this State in the case of *Murray v. Public Utilities Commission*, 27 Ida. 603, following the rule announced by the United

States Supreme Court in *San Joaquin & Kings River Canal & Irrigation Co. vs. Stanislaus County*, 233 U. S. 454, 34 Sup. Ct. 652, 58 L. Ed. 1041, held that the actual value of a water right as an item in the worth of a public utility plant should be considered and arrived at by the same rule as applied in the case of any other class of property.

In discussing the subject as to the manner and method of arriving at the present fair value of a water right our court at page 620 said:

“The original cost is not at all conclusive, if it can be shown that it now has a different value, although the original cost is, as in all cases, an element which may be considered. The present fair value should be determined by the best evidence of which the nature of the case is susceptible. It should be measured by the fair market value of a similar water right in the locality, or a similar locality, if it can be established by satisfactory evidence. If no market value can be established, then the opinion of competent witnesses as to the actual value may be considered.”

We have in the record the actual cost of the power sites, lands and water rights of the different plants, together with the cost of the Coeur d'Alene over-flow lands as shown in Table IV above.

No direct evidence was offered as to the “fair market value” of these water rights. However,



three witnesses offered testimony of the value of these water rights, making computations upon some theoretical basis. These experts were R. H. Thomson of Seattle, Washington, who was employed by the Commissions; Henry L. Gray of Seattle, Washington, and J. C. Ralston of Spokane, Washington, who appeared for and in behalf of the defendant. Nothing can be gained by going into an analysis and discussion of the different theories proposed, but we have given each of them consideration in arriving at our conclusion.

Some little stress was laid by Mr. Ralston on the "saving over coal" method of determining the value of a water right. It assumes what is not proved, that power could be produced profitably by coal. It also assumes, what is not true, that a given amount of power produced by water, varying in amount as it will in even the best of regulated streams, is equal in value to a like amount of power generated by steam, constant and reliable at all times. Water power has value, if it produces energy at a saving over coal to offset the disadvantage attendant upon its variable production. But the entire saving over coal, calculated on the total annual production of power, and capitalized, certainly far exceeds the value of the power—what one will pay for it as a substitute for a steam plant.

Another conjectural element is found in the rate of capitalization. The facility with which, on slight reflection, a valuation can be reduced one-

third or increased fifty per cent, by a change in the rate of capitalization, shows in most striking form the inconclusive nature of this method of valuation. It is altogether too easy. The determination of the value of a water power is a task of the greatest difficulty. It would, indeed, greatly lessen our labors if it could be reduced to a simple matter of mathematics, but that cannot be done.

One feature of the "saving over coal" method of determining the value of a water right should not escape attention. We live in a region remote from the coal fields, the cost of transportation is heavy, and the price of coal is higher than in almost any other part of the country. On the other hand, ours is a mountainous state, with many streams having large fall and furnishing an abundance of water power, much of which is still undeveloped. If we adopt the policy of valuing water power in rate and capitalization cases by capitalizing their "saving over coal" the people of this State are left subject to all the disadvantages attendant upon the remoteness from the coal mines, while enjoying no advantage from living in a region abundantly supplied with water power. A "fair value" of a water power in Idaho can not be a value which takes no account of our natural resources, and makes electricity produced by water as expensive to the public as if produced by coal.

In the view which this Commission has taken of this case, it is not necessary to place any specific value upon the water rights separately, but the

same have been taken into consideration in arriving at our final value of the Washington Water Power Company's electrical properties in the State of Idaho.

### FINDINGS AND APPORTIONMENT.

The ultimate fact that the Commission is called upon to settle is, what is the value of the property of the Washington Water Power Company, both tangible and intangible, used and useful in rendering electrical service to the citizens of Idaho. It is impossible, from the Commission's viewpoint, to say that only the property actually located in the state of Idaho is used in delivering electrical energy to Idaho citizens, and, consequently, impossible for the Commission to find that only the properties located within the confines of this State should be considered in arriving at the value of the property used and useful in serving our citizens. The principal reasons are:

FIRST: The four hydro-electric plants of the Company are connected by tie-lines and operated as a unit, and as a consequence, all the generating plants are used in serving the entire territory served by the Company. One of the advantages of this plan is that each of the generating plants serves as a stand-by or auxiliary service to all the others. This necessarily dispenses with the necessity of installing steam auxiliary plants in con-

nection with each of the hydro-electric generating plants in case they should be operated separately.

SECOND: There is only one hydro-electric plant located in Idaho and that is the Post Falls plant. The low water flow of the Spokane River available at this point, without considering the storage is 650 c. ft. per second, sufficient to generate under a head of 54 feet with an over all efficiency of 75%, 3450 h. p., while the minimum continuous output of this plant with the storage of Lake Coeur d'Alene added would be 5930 h. p., and the total installed capacity is 15865 h. p. From these figures it is self-evident that the citizens of Idaho could not all be served from the output of this plant and that the company must call into play some of the hydro-electric machinery of the generating plants located in the State of Washington, to serve Idaho Citizens.

THIRD: The Company accrued some 15430.44 acres of land, part in fees and part in easements, at a cost of \$557,965.00 in connection with the storage of waters in Lake Coeur d'Alene, Idaho. In the use of these storage waters the output of each of the generating plants is increased. The exact increase at each plant by the use of these storage waters is as follows:

TABLE VI.

POST FALLS .....	2,480 h.p.
SPOKANE .....	5,395 h.p.
LONG LAKE .....	8,265 h.p.
LITTLE FALLS .....	3,490 h.p.
TOTAL.....	19,630 h.p.



It therefore follows that the total cost of securing these storage waters should not be charged to Post Falls generating plant, but the cost thereof should be apportioned to the four generating plants in accordance with the benefits derived therefrom.

We must, therefore, find the value of all the property of the Washington Water Power Company, used and useful in serving electrical energy to the citizens of the States of Washington and Idaho, and then apportion such valuation between the states upon some rational basis.

We shall not attempt to fix any separate and distinct value for each of the elements herein discussed, but the same have all been taken into consideration in our final value. Neither has the Commission adopted any one particular theory of value, but has endeavored to give due consideration and weight to all the theories and elements of value.

The Commission therefore finds that the value of all the property of the Washington Water Power Company, both tangible and intangible, used and useful in the business of furnishing electric energy to the citizens of the State of Washington and to the citizens of the State of Idaho, on the 31st day of December, 1917, is the sum of \$20,500,000.00.

How shall this be apportioned between the two states? Below in Table VII will be found apportionments made on different theories, as follows:

*First:* The total value, to-wit, \$20,500,000.00

apportioned in accordance with the value of the physical properties located in each state.

*Second:* Present value of the property, to-wit, \$20,500,000.00, apportioned in accordance with the gross revenue received in each state.

*Third:* Value of the transmission, transformation and distribution systems in each state, together with an apportionment of the generating system, including tie lines, based on the gross revenue received in each state.

*Fourth:* Value of transmission, transformation and distribution system in each state, together with an apportionment of the generating system, including the lines, based on the simultaneous maximum demand in each state.

*Fifth:* Value of transmission, transformation and distribution systems in each state, together with an apportionment of the generating system, including tie lines, based on the individual maximum demands in each state.

*Sixth:* An average of the third and fourth theories.

Table VII below will show the amount apportioned to each state on the different theories above outlined.

TABLE VII.

	Washington	Idaho	Total
First .....	\$16,912,500	\$3,587,500	\$20,500,000
Second .....	16,236,000	4,264,000	20,500,000
Third .....	16,719,800	3,780,200	20,500,000
Fourth .....	16,622,302	3,877,698	20,500,000
Fifth .....	15,293,000	5,287,000	20,500,000
Sixth .....	16,671,051	3,828,949	20,500,000

On October 1, 1916, The Washington Water Power Company entered into a ninety-nine year contract with the Inter-mountain Power Company under which it was to furnish 10,000 horse power of electrical energy, with an option for an additional 5,000 horse power, and oral notice has already been served upon the company that the additional 5000 horse power will be demanded.

In the year 1917 the company also entered into a long time contract with the Stevens County Light & Power Company of Colville, for the furnishing of 5000 k.v.s., or about 666 horse power of electrical energy to the available upon demand. In making out computations for the fourth and fifth theories above we have included both contracts in estimating the demand for the State of Washington.

From all the evidence, facts and circumstances surrounding this case the Commission therefore finds that the present value of the used and useful property of The Washington Water Power Company, on the 31st day of December, 1917, used in delivering electrical energy to the citizens of the State of Idaho is the sum of \$3,800,000, and that the present value of the property of The Washington Water Power Company on the 31st day of December, 1917, used and useful in delivering electrical service to the citizens of the State of Washington is the sum of \$16,700,000.00.

At the time of the several hearings herein referred to the Commissions of the two states deemed it wise to first ascertain and determine definitely the valuation of the properties of the Washington Water Power Company used and useful in the electrical business before entering upon the question of adjusting the rates, and for that reason no evidence has been taken on the question of the rates.

IT IS THEREFORE ORDERED, That the hearing in the above entitled proceeding be and the same is hereby continued until some future date, to be determined by the Commission, for the pur-



pose of fixing and determining reasonable rates based upon the valuation herein determined.

Done in open session at Boise, Idaho, this third day of June, 1918.

JOHN W. GRAHAM,  
A. L. FREEHAFFER,  
GEO. E. ERB,  
Commissioners.

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State of Idaho,  
County of Ada, ss:

I, C. J. CALLAHAN, Secretary of the Public Utilities Commission of the State of Idaho, DO HEREBY CERTIFY that I have carefully compared the within and foregoing copy of ORDER NO. 504 in the case of Joseph H. Peterson, Attorney General, v. The Washington Water Power Company, numbered F-54, with the original thereof filed in the office of said Commission on the 3d day of June, 1918, and that the same is a full, true and correct transcript of said original order, as the same appears of record on file in the office of said Commission at Boise, Idaho.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of said Commission at Boise, Idaho, this 11th day of December, 1919.

C. J. CALLAHAN,  
Secretary, Public Utilities  
Commission of Idaho.

## PLAINTIFF'S EXHIBIT 16.

## COEUR D'ALENE MINING DATA

## REVENUE FROM JANUARY 1, 1917, to AUGUST 1, 1917.

January .....	\$ 31,039.30
February .....	28,150.54
March .....	32,230.74
April .....	30,280.24
May .....	30,013.60
June .....	29,378.78
July .....	30,184.60
	<hr/>
	\$211,277.80

## REVENUE FROM JANUARY 1, 1918, TO AUGUST 1, 1918

January .....	\$ 31,302.25
February .....	30,519.04
March .....	30,637.70
April .....	28,674.45
May .....	28,510.42
June .....	27,012.03
July .....	24,006.70
	<hr/>
	\$200,662.59

List of consumers disconnected and connected from January 1, 1917, to August 1, 1918, giving consumer's name, maximum demand and annual revenue.

## DISCONTINUED.

Name	Maximum Demand K.V.A.	Annual Revenue
C. & R. Mg. Co. ....	35	1320.00
Federal Mg. & Smelting Co. ....	585	19800.00
Chg. Boston Mine .....	79	3900.00
Constitution M & M Co. ....	183	4200.00
Nevada Stewart Mg. Co. ....	35	1320.00
Northern Light .....	49	2100.00
Consolidated Interstate Callahan .....	932	38400.00
Climax Silver Lead .....	40	1320.00
Gertie Mining Co. ....	39	1440.00
Sunshine Mg. Co. ....	79	1800.00
Marsh Mining Co. ....	340	9600.00
Snowshoe Mg. Co. ....	29	960.00
Marsh Mining Co. ....	262	10800.00
Idora Mg. Co. ....	127	2400.00
Polaris Dev. & Mg. Co. ....	69	1920.00
Rex Consolidated .....	198	6000.00
Silver Moon .....	35	1200.00
Success Mg. Co. ....	250	14400.00
Douglass Mg. Co. ....	85	3480.00
Amy Matchless .....	65	2100.00

ame	Maximum Demand K. V. A.	Annual Revenue
Stewart Mg. Co. ....	159	9600.00
Wardner Leasing .....	35	1450.00
Black Bear Con. Mg. Co. ....	85	1200.00
Star Mg. Co. ....	75	1450.00
Dreadnaught Mg. Co. ....	35	1320.00
Midnight Mg. Co. ....	79	2400.00
Highland Surprise .....	198	6000.00
Lead King Mg. Co. ....	35	1320.00
Empire Copper (Page & Devlin) .....	350	9600.00
Four Timbers .....	25	1200.00
Wallace Mg. Co. ....	40	1320.00
Idaho Nevada .....	83	1800.00
Coeur d'Alene Nellie .....	55	1440.00
Duluth Mg. Co. ....	.....	1320.00
Independent Copper Mg. Co. ....	75	1320.00
The Old Charles Dickens .....	187	3600.00
Guelph Mg. Co. ....	45	1800.00
Ruth Consolidated .....	20	1200.00
Silverado Mg. Co. ....	119	3300.00
Lombard Mg. Co. ....	61	1660.00
C. W. Gosert .....	35	1200.00
	<hr/> 5312	<hr/> \$183960.00

## NEW ACCOUNTS

North Idaho Metals Co. ....	\$ 1584.00
Spokane Metals Recovery Co. ....	1200.00
Thrundson Mineral Sav. Co. ....	2700.00
Bunker Hill & Sullivan Con. & Milling Co. (Smelter) .....	40200.00
	<hr/> \$ 45684.00

Net Loss in Annual Revenue.....\$138276.00  
 Idaho Taxes equal 12½% of Gross Revenue.

Filed Dec. 19, 1919,  
 W. D. McREYNOLDS, Clerk.



## PLAINTIFF'S EXHIBIT 17.

STATEMENT OF LAND IN VARIOUS COUNTIES OF THE STATE OF IDAHO  
OWNER'S VALUATION, THE VALUATION OF THE STATE APPRAISER  
TREBLE THE AMOUNT OF LOAN) AND THE 1917 ASSESSED VALUATION  
VALUATION OF LAND TO: (1) THE OWNER'S VALUATION; (2) THE

	County	Owner's value of land	Appraiser's value of land	Amt. o gras
1	Ada county .....	\$ 179,705	\$ 138,675	\$ 45
2	Adams .....	98,835	70,200	20
3	Bannock .....	128,348	115,871	28
4	Bear Lake .....	102,269	81,410	22
5	Benewah .....	9,150	8,805	2
6	Bingham .....	143,280	123,000	39
7	Blaine .....	25,795	19,360	5
8	Boise .....	29,045	23,800	7
9	Bonner .....	43,295	31,260	9
10	Bonneville .....	6,200	3,000	
11	Boundary .....	80,995	42,845	12
12	Canyon .....	169,166	143,200	41
13	Cassia .....	44,550	37,450	10
14	Clearwater .....	50,940	45,715	13
15	Custer .....	41,896	31,896	9
16	Elmore .....	43,335	33,000	9
17	Franklin .....	50,405	45,100	13
18	Fremont .....	32,460	29,350	9
19	Gem .....	31,215	24,900	10
20	Gooding .....	27,750	25,700	7
21	Idaho .....	16,770	12,540	4
22	Jefferson .....	40,175	37,960	10
23	Kootenai .....	28,470	26,974	7
24	Lemhi .....	35,550	38,100	9
25	Lincoln .....	29,020	27,000	7
26	Madison .....	123,335	99,897	31
27	Minidoka .....	165,320	132,100	33
28	Nez Perce .....	34,800	23,937	6
29	Oneida .....	94,039	82,300	25
30	Owyhee .....	18,525	12,000	3
31	Payette .....	96,375	64,100	18
32	Power .....	85,690	64,150	19
33	Teton .....	14,200	11,000	3
34	Twin Falls .....	87,207	72,671	21
35	Washington .....	55,150	47,110	12
		<hr/> \$2,669,695	<hr/> \$1,826,374	<hr/> \$583,3

## PLAINTIFF'S EXHIBIT 17.

ON WHICH LOANS HAVE BEEN MADE BY THE STATE, SHOWING THE  
 AMOUNT OF THE LOAN, THE STATE LOAN VALUATION (BASED UPON  
 THE STATE APPRAISERS' VALUATION, AND (3) THE STATE LOAN VALUATION.

Amount of loan granted	Assessed value	Ratio on Owner's valuations	Ratio on Appraiser's valuations	Ratio on State loan valuations	
\$ 136,200	\$ 71,122	39.6%	51.2%	52.2%	1
62,175	39,045	39.5	55.6	62.8	2
84,285	54,605	42.3	47.0	64.6	3
68,250	27,680	27.0	34.0	40.5	4
8,400	2,180	23.8	24.7	25.0	5
117,300	51,226	35.7	41.5	43.6	6
17,100	11,238	43.5	58.0	65.7	7
22,050	9,819	34.0	41.0	44.5	8
28,050	11,270	26.0	36.0	40.0	9
2,400	1,200	20.0	40.0	50.0	10
37,950	17,615	21.0	41.0	46.4	11
124,500	61,116	36.0	42.6	49.0	12
31,800	17,554	39.0	43.0	55.0	13
41,850	14,912	29.2	32.6	35.6	14
28,800	9,088	21.6	28.4	31.5	15
28,800	15,383	35.5	46.3	53.0	16
39,300	12,470	24.7	27.6	31.5	17
27,600	13,250	40.8	45.1	48.0	18
31,800	8,637	27.0	34.7	27.1	19
22,500	5,587	20.0	21.7	24.8	20
12,000	3,496	21.0	28.0	29.1	21
30,000	22,300	55.0	59.0	74.0	22
23,100	6,860	24.0	25.5	29.7	23
27,000	9,245	26.1	24.2	34.2	24
22,500	4,710	16.4	17.5	20.9	25
93,300	41,645	33.7	41.6	44.6	26
99,300	37,475	23.0	28.0	37.7	27
19,995	10,790	31.0	45.0	53.5	28
76,299	30,766	32.0	38.0	40.0	29
11,400	6,070	32.6	50.0	53.0	30
54,750	26,365	27.4	41.0	48.0	31
57,000	32,720	39.0	51.0	57.4	33
10,500	6,750	48.0	61.3	64.0	33
63,690	23,400	26.9	32.0	36.7	34
38,100	23,871	43.2	50.0	62.0	35
\$1,600,044	\$741,460	32.6%	40.0	46.3	

## ADA COUNTY

Loan No.	Name	Description	Sec.	Tw.	F
1714	John T. Burke	E ½ NE ¼	31	5	2E
		W ½ NW ¼	32		
1713	Henry E. Austin	Lots 7, 8, 9, 42, that part lot 1 N of Thurman ditch in Strawberry Glen subdiv'n	25	4	1E
1746	Eliza Wilson	S ½ NW ¼	19	3	2E
1768	R. G. Dunten	M. & B. Desc.	31	4	1E
1812	W. A. Thompson	E ½ SW ¼, lot 4	19	3	2E
1811	Do	Lot 3, (NW ¼ SW ¼)	19		
1807	Geo. R. Emerson	W ½ SE ¼, SE ¼ SE ¼	17	5	2E
		N ½ NE ¼, SW ¼ NE ¼	20		
1819	C. H. Batchelder	E ½ SE ¼	10	5	1E
		SW ¼ SW ¼	11		
		N ½ NW ¼, NW ¼ NE ¼	14		
1890	H. J. Mersdorf	NW ¼ SW ¼, W ½ NE ¼ SW ¼	24	3	1E
1883	J. A. Clayville	NE SW ¼	35	4	1E
1877	J. A. Fenton	SE ¼ SE ¼, Pt. NE ¼ SE ¼	12	3	1W
1898	J. G. Lietzke	Lot 1, SE ¼ NE ¼	3	2	1W
1948	W. W. Bixby	E ½ E ½ SW ¼, W ½ W ½ SE ¼	30	4	1E
1965	Joe McKinney	SW ¼ NW ¼	36	4	1W
1952	E. A. Casper	Lot 3 (Gem County)	5	5	1W
	(Gem County)	SE ¼	31	6	1W
	Do	NW ¼ SW ¼, S ½ SW ¼	32		
1994	Mary Anderson	E ½ SE ¼, SW ¼ SE ¼	21	5	2E
		NW ¼ NE ¼	28		
2022	L. M. Beal	SE ¼	13	2	1W
2055	Lillian Goodheart	NE ¼ NW ¼	26	3	1E
2056	Carrie F. Bisby	S ½ SW ¼	25	4	1W
2036	J. A. Clayville	M & B. Desc.	34	4	1E
2032	W. E. McReynolds	SE ¼ SW ¼	26	4	1E
1864	P. W. Helphrey	E ½ NW ¼	30	1	1W

Ratio on owners value, land only	39.6
Ratio on State Appraiser's value, land only	51.2
Ratio on valuation of 3 times state loan, land only	52.2

## ADA COUNTY

Sec. 15	Acreage	Owner's Valn.		Appraised Valn.		Amt. of Loan	1917 Assessed Valn.	
		Land	Impts.	Land	Impts		Land	Impts.
31	1.00	\$12,225	\$ 2,900	\$ 9,000	\$ 2,500	\$ 2,700	\$ 2,600	\$ 600
32	1.00	6,000	1,600	3,000	1,000	900	975	300
25	9.00	16,000	.....	9,000	.....	4,000	5,640	400
19	9.00	4,500	1,680	4,000	2,000	1,000	1,800	600
31	11.80	11,000	.....	15,000	.....	6,000)	.....	.....
19	2.85	6,300	500	5,375	.....	1,500)	11,900	700
17	.....	.....	.....	.....	.....	.....	.....	.....
20	20.00	4,000	730	2,400	.....	500	1,200	150
10	.....	.....	.....	.....	.....	.....	.....	.....
11	.....	.....	.....	.....	.....	.....	.....	.....
14	20.00	4,200	200	2,400	.....	600	1,200	50
24	0.00	6,000	.....	3,600	.....	1,200	3,360	.....
35	0.00	7,500	.....	6,000	.....	2,000	4,200	150
2	3.00	12,000	2,500	3,600	2,000	2,800	5,000	1,000
3	0.18	4,125	700	4,200	.....	1,000	1,900	50
0	0.00	12,000	300	12,000	.....	4,000	6,000	200
6	0.00	5,000	1,000	5,000	.....	1,500	2,900	300
6	.....	.....	.....	.....	.....	.....	.....	.....
6	2.80	6,000	850	3,000	.....	1,000	1,300	.....
6	.....	.....	.....	.....	.....	.....	.....	.....
2	0.00	2,500	450	1,500	400	500	800	150
3	0.00	17,980	550	14,400	.....	4,500	5,407	1,200
3	0.00	3,000	.....	2,200	.....	700	1,300	.....
4	0.00	12,000	2,100	11,000	2,100	3,500	5,440	600
4	65.00	7,000	2,100	7,000	2,100	2,300	4,100	600
4	0.00	7,600	1,100	6,000	.....	2,000	2,600	200
1	30.00	5,775	.....	4,000	.....	1,200	1,500	.....
		179,705	.....	138,675	.....	45,400	71,122	.....
Times amount of loans						136,200		



## ADAMS COUNTY

Loan No.	Name	Description	Sec.	Twp.	R.
1708	J. E. Lawrence and Clark Adams	M. & B. Desc.	14, 15 & 22	17	2
1701	Frank Laib	NW $\frac{1}{4}$ SE $\frac{1}{4}$ , N $\frac{1}{2}$ SW $\frac{1}{4}$ , SW $\frac{1}{4}$ NW $\frac{1}{4}$	27	21	
		SE $\frac{1}{4}$ NE $\frac{1}{4}$	28		
1718	C. A. Barbour	SE $\frac{1}{4}$ NE $\frac{1}{4}$	9	15	1
		SW $\frac{1}{4}$ NW $\frac{1}{4}$ , NW $\frac{1}{4}$ SW $\frac{1}{4}$	10		
1712	Albert Robertson	W $\frac{1}{2}$ SW $\frac{1}{4}$ , SE $\frac{1}{4}$ SW $\frac{1}{4}$	9	17	1
1733	Lillian Spofford	E $\frac{1}{2}$ SE $\frac{1}{4}$	23	17	1
		W $\frac{1}{2}$ SW $\frac{1}{4}$	24		
1774	Jno. Pipher & S. Wilson	W $\frac{1}{2}$	25	19	1
1803	A. M. Shaw	SW $\frac{1}{4}$ NW $\frac{1}{4}$ , W $\frac{1}{2}$	14	15	1
		NW $\frac{1}{4}$ NW $\frac{1}{4}$	23		
1894	E. D. Wallace	SE $\frac{1}{4}$ NE $\frac{1}{4}$ , NE $\frac{1}{4}$ SW $\frac{1}{4}$ , N $\frac{1}{2}$ SE $\frac{1}{4}$ , SE $\frac{1}{4}$ SE $\frac{1}{4}$	8	19	2
		NW $\frac{1}{4}$ SE $\frac{1}{4}$	23	20	1
1912	Alice E. Pratt	SW $\frac{1}{4}$ SE $\frac{1}{4}$ , SE $\frac{1}{4}$ SW $\frac{1}{4}$	28	16	1
		W $\frac{1}{2}$ NE $\frac{1}{4}$ , NW $\frac{1}{4}$	33		
1949	Geo. Shaw	E $\frac{1}{2}$ SW $\frac{1}{4}$	3	15	1
		NW $\frac{1}{4}$ NE $\frac{1}{4}$ , NE $\frac{1}{4}$ NW $\frac{1}{4}$	10		
1896	C. A. Hawthorne)	Lot 4, EW $\frac{1}{4}$ NW $\frac{1}{4}$	1	18	1
	J. W. Herbert )	Lots 1, 2, S $\frac{1}{2}$ NE $\frac{1}{4}$	2		
		SE $\frac{1}{4}$ SE $\frac{1}{4}$	35	19	1

Ratio on owner's value, land only 39.6

Ratio on State Appraiser's value, land only 55.5

Ratio on valuation 3 times state loan, land only 62.5

## BANNOCK COUNTY

Loan No.	Name	Description	Sec.	Twp.	R.
1728	F. L. Monson	S $\frac{1}{2}$ NW $\frac{1}{4}$ , N $\frac{1}{2}$ SW $\frac{1}{4}$ , NE $\frac{1}{4}$ NW $\frac{1}{4}$	9	11S	36E
		Lots 2 & 3, NW $\frac{1}{4}$ SE $\frac{1}{4}$	8		
1758	L. Adams	SE $\frac{1}{4}$ NW $\frac{1}{4}$ , E $\frac{1}{2}$ SW $\frac{1}{4}$ , NW $\frac{1}{4}$ SE $\frac{1}{4}$	35	7	36E
1830	A. G. Eames	NW $\frac{1}{4}$ SE $\frac{1}{4}$ , SW $\frac{1}{4}$ NE $\frac{1}{4}$	26	13	39E
1828	M. H. Eames	E $\frac{1}{2}$ SW $\frac{1}{4}$	26		
1855	Orson Sessions	SW $\frac{1}{4}$	23	11	37E
1903	W. J. Davis	S $\frac{1}{2}$ SE $\frac{1}{4}$ , SE $\frac{1}{4}$ SW $\frac{1}{4}$	5	9	41E
		NE $\frac{1}{4}$ NW $\frac{1}{4}$	8		
1925	S. J. Rich	E $\frac{1}{2}$	34	3	34E
1919	D. H. Kesler	W $\frac{1}{2}$ SW $\frac{1}{4}$ , SE $\frac{1}{4}$ SW $\frac{1}{4}$ , SW $\frac{1}{4}$ SE $\frac{1}{4}$	12	9	40E
1930	Austin Sessions	M. & B. Desc.	19	6	39E
			24	6	38E
1985	Chris Christenson	E $\frac{1}{2}$ NW $\frac{1}{4}$	29	9	40E
2001	L. Marriott	Lots 1, 2, SW $\frac{1}{4}$ NE $\frac{1}{4}$ , SE $\frac{1}{4}$ NW $\frac{1}{4}$	12	7	38E
1999	Noah Reese	E $\frac{1}{2}$ SE $\frac{1}{4}$	32	8	38E
		E $\frac{1}{2}$ NE $\frac{1}{4}$	5	9	38E
1987	Ira H Hogan	N $\frac{1}{2}$ NW $\frac{1}{4}$ , N $\frac{1}{2}$ NE $\frac{1}{4}$	16	11	40E
		N $\frac{1}{2}$ SE $\frac{1}{4}$ , NE $\frac{1}{4}$ , NW $\frac{1}{4}$	17		
2008	Mary E. Hunt	SE $\frac{1}{4}$ SW $\frac{1}{4}$ , Lot 4	19	7	37E
		NE $\frac{1}{4}$ NW $\frac{1}{4}$ , Lot 1	30		

Ratio on owner's value, land only 42.3

Ratio on State Appraiser's value, land only 47.0

Ratio on valuation of 3 times state loan, land only 64.6

## ADAMS COUNTY

Age	Owner's Valn.		Appraised Valn.		Amt. of Loan	1917 Assessed Valn.	
	Land	Impts.	Land	Impts		Land	Impts.
15.00	\$15,425	\$ 1,000	\$16,600	\$ 1,000	\$ 4,000	\$ 4,662	\$275
20.00	5,000	.....	2,500	.....	750	2,372	40
20.00	1,850	.....	900	.....	300	745	50
20.00	1,660	315	2,000	300	375	1,110	175
20.00	8,000	.....	6,400	100	1,800	5,315	100
20.00	16,000	500	12,800	.....	5,000	10,289	500
20.00	15,700	500	8,000	500	2,000	2,308	300
20.00	10,100	3,400	6,000	.....	2,000	4,996	100
20.00	4,800	300	3,500	.....	1,000	1,590	40
20.00	6,300	875	4,000	.....	1,000	1,830	535
27.15	14,000	500	7,500	.....	2,500	3,828	100
\$98,835		.....	\$70,200	.....	\$20,725	\$39,045	.....
times the amount of loans					\$62,175	.....	.....

## BANNOCK COUNTY

Age	Owner's Valn.		Appraised Valn.		Amt. of Loan	1917 Assessed Valn.	
	Land	Impts.	Land	Impts		Land	Impts.
20.36	\$ 6,200	\$ 350	\$ 5,000	.....	\$ 1,200	\$ 2,560	\$100
60.00	4,100	530	1,600	.....	530	880	60
80.00	4,800	.....	4,000	.....	1,000	1,950	.....
80.00	4,000	275	3,200	100	900	1,950	.....
160.00	6,400	1,000	6,000	.....	2,000	2,560	400
160.00	5,600	.....	4,830	.....	1,200	950	.....
320.00	48,000	4,700	48,000	4,700	*10,000	22,125	1,000
160.00	3,650	175	2,400*	.....	800	1,755	100
93.64	2,341	.....	2,341	.....	600	1,400	75
80.00	3,320	670	3,000	.....	1,000	1,410	100
146.25	7,312	1,250	7,000	1,000	1,500	2,940	100
160.00	5,000	.....	6,000	.....	1,800	3,040	100
560.00	17,000	3,450	10,500*	.....	3,500	7,625	500
153.64	8,000	1,700	10,000	.....	1,665	2,050	300
L"		.....	.....	.....	.....	.....	.....
\$128,348		.....	\$115,871	.....	\$28,095	\$54,605	.....
times amount of loans,					84,285	.....	.....

## BEAR LAKE COUNTY

Loan No.	Name	Description	Sec.	Twp.	Owner's Land
1742	W. L. Rich	M. & B. Desc.	20, 21 & 26	13S 4	\$12,000
1780	Arthur Budge	Do	35	13S 4	15,915
1785	Wallace Brown	Do	4	13S 4	12,900
			5		
1859	J. A. Berry	S $\frac{1}{2}$ NE $\frac{1}{4}$ , NW $\frac{1}{4}$ SE $\frac{1}{4}$	32	12S 43	
		SW $\frac{1}{4}$ NW $\frac{1}{4}$	19	13S 45	
		SW $\frac{1}{4}$ NW $\frac{1}{4}$ , NW $\frac{1}{4}$ SW $\frac{1}{4}$ , Lots 6, 7	20		9,600
1889	A. M. Hill	SW $\frac{1}{4}$ SW $\frac{1}{4}$	22	13S 44	
		S $\frac{1}{2}$ SE $\frac{1}{4}$	32	14S 46	
		Lot 1	31		
		SE $\frac{1}{4}$ , S $\frac{1}{2}$ NE $\frac{1}{4}$ , Lots 1, 2	6	16S 46	16,074
1984	W. P. Rich	SW $\frac{1}{4}$ , SW $\frac{1}{4}$ SE $\frac{1}{4}$	1	15S 45	
		NE $\frac{1}{4}$ NW $\frac{1}{4}$ , N $\frac{1}{2}$ NE $\frac{1}{4}$	24	16S 45	6,680
1976	Levi Aland	S $\frac{1}{2}$ NW $\frac{1}{4}$ , S $\frac{1}{2}$ NE $\frac{1}{4}$	25		4,000
2020	J. M. Downing	SE $\frac{1}{4}$ , W $\frac{1}{2}$ NE $\frac{1}{4}$ , E $\frac{1}{2}$ NW $\frac{1}{4}$ , Lots 1, 2	13	16S 45	
		S $\frac{1}{2}$ SE $\frac{1}{4}$ , NE $\frac{1}{4}$ SE $\frac{1}{4}$ , S $\frac{1}{2}$ NE $\frac{1}{4}$ , E $\frac{1}{2}$ NW $\frac{1}{4}$	30	11S 44	
		NW $\frac{1}{4}$ NE $\frac{1}{4}$ , NE $\frac{1}{4}$ SW $\frac{1}{4}$	25	11S 43	13,000
1964	G. H. Hayward	N $\frac{1}{2}$ SW $\frac{1}{4}$ , NW $\frac{1}{4}$ SE $\frac{1}{4}$ , SW $\frac{1}{4}$ NE $\frac{1}{4}$	25		6,100
			13	14S 43	102,269
Ratio on owner's value, land only					27.1
Ratio on State Appraiser's valuation, land only					34.1
Ratio on valuation of 3 times state loan, land only					40.1

## BENEWAH COUNTY

Loan No.	Name	Description	Sec.	Twp.	Rg	Owner's Land
1940	F. A. Gaskill	NW $\frac{1}{4}$ SE $\frac{1}{4}$ , N $\frac{1}{2}$ SW $\frac{1}{4}$ , Lots 5, 6, 8, 9, 10	3	45	2W	\$ 6,15
2004	H. Rowinsky	NW $\frac{1}{4}$ SE $\frac{1}{4}$ , SW $\frac{1}{4}$ SE $\frac{1}{4}$ , SE $\frac{1}{4}$ SE $\frac{1}{4}$	32	47	2W	2,00
Ratio on owner's value, land only						25.7
Ratio on State Appraiser's value, land only						24.7
Ratio on valuation of 3 times state loans, land only						25.0

## BEAR LAKE COUNTY

Age	Owner's Valn.		Appraised Valn.		Amt. of Loan	1917 Assessed Valn.	
	Land	Impts.	Land	Impts		Land	Impts.
31.57	\$12,000	\$ 2,000	\$ 8,000	\$ 1,500	\$ 2,000	\$ 3,100	.....
31.50	15,915	4,500	15,000	4,500	5,000	4,830	700
.....	.....	.....	.....	.....	.....	.....	.....
2.00	12,900	4,000	13,000	2,100	3,000	2,100	800
.....	.....	.....	.....	.....	.....	.....	.....
3.00	9,600	100	7,200	.....	2,000	2,310	.....
.....	.....	.....	.....	.....	.....	.....	.....
4.35	16,074	1,500	15,000	.....	4,200	4,600	250
.....	.....	.....	.....	.....	.....	.....	.....
50.00	6,680	465	4,000	.....	1,250	1,200	200
10.00	4,000	180	2,100	.....	700	600	200
.....	.....	.....	.....	.....	.....	.....	.....
14.77	19,000	1,450	13,110	.....	3,000	7,560	.....
15.76	6,100	.....	4,000	.....	1,600	1,380	.....
<hr/>							
	102,269	.....	81,410	.....	22,750	27,680	.....
3 times amount of loan.....					68,250	.....	

## BENEWAH COUNTY

Age	Owner's Valn.		Appraised Valn.		Amt. of Loan	1917 Assessed Valn.	
	Land	Impts.	Land	Impts		Land	Impts.
06.00	\$ 6,150	\$ 1,250	\$ 6,405	\$ 1,500	\$ 2,000	\$ 1,660	\$200
20.00	3,000	925	2,400	1,000	800	520	300
<hr/>							
	9,150	.....	8,805	.....	2,800	2,180	.....
3 times amount of loans .....					8,400	.....	



## BINGHAM COUNTY

Loan No.	Name	Description	Sec.	Twp.	Rg.
1722	P. J. Funk	NE $\frac{1}{4}$ SE $\frac{1}{4}$	10	6S	31
1738	Paul A. Fugate	W $\frac{1}{2}$ NE $\frac{1}{4}$	26	5	31
1757	S. Hunsinger	N $\frac{1}{2}$ NW $\frac{1}{4}$	17	6	31
1829	H. H. Coplin	NE $\frac{1}{4}$ SW $\frac{1}{4}$ , W $\frac{1}{2}$ lot 2	11	3	34
1821	N. M. McCauley	NE $\frac{1}{4}$	11	5	31
1845	F. E. Ems (Power Co.)	NE $\frac{1}{4}$	34	6	30
		SW $\frac{1}{4}$	24		
1860	Joe Just	S $\frac{1}{2}$ SE $\frac{1}{4}$ , S $\frac{1}{2}$ S $\frac{1}{2}$ SW $\frac{1}{4}$	9	2	37
		NE $\frac{1}{4}$ SE $\frac{1}{4}$ , lot 29, NW $\frac{1}{4}$ SE $\frac{1}{4}$	8		
1858	H. K. Riley	NE $\frac{1}{4}$	17	4	32
1946	B. A. Krego	M. & B. Desc.	32	2	35
2012	Leon Lamore	Lots 3, 4, SE $\frac{1}{4}$ NW $\frac{1}{4}$ , NE $\frac{1}{4}$ SW $\frac{1}{4}$	3	2	36
2026	Jas. Christenson	Lot 1, E $\frac{1}{2}$ NW $\frac{1}{4}$ , NE $\frac{1}{4}$ SW $\frac{1}{4}$	31	4	32
2031	H. E. Grothe	SW $\frac{1}{4}$	20	6	31
1938	Fred Bennett	N $\frac{1}{2}$ SW $\frac{1}{4}$ , N $\frac{1}{2}$ S $\frac{1}{2}$ SW $\frac{1}{4}$	9	2	37

Ratio on owner's value, land only	35.7
Ratio on State Appraiser's valuation, land only	41.1
Ratio on valuation of 3 times amount of state loans, land only	43.7

## BLAINE COUNTY

Loan No.	Name	Description	Sec.	Twp.	Rg.
1790	J. H. Bonning	N $\frac{1}{2}$ NE $\frac{1}{4}$	30	4N	18E
		S $\frac{1}{2}$ SE $\frac{1}{4}$ , 3-8 of NE $\frac{1}{4}$ SE $\frac{1}{4}$	19		
1869	N. C. Osborn	W $\frac{1}{2}$ NW $\frac{1}{4}$ NE $\frac{1}{4}$ , NE $\frac{1}{4}$ NE $\frac{1}{4}$ , PtSE $\frac{1}{4}$ NE $\frac{1}{4}$	32	3N	18E
1863	J. A. White	NW $\frac{1}{4}$ NW $\frac{1}{4}$	20	1S	20E
1895	D. Conklin	NW $\frac{1}{4}$ NE $\frac{1}{4}$ , S $\frac{1}{2}$ NE $\frac{1}{4}$ , NE $\frac{1}{4}$ SE $\frac{1}{4}$	11	1S	16E
2011	Asia M. Purdum	M. & B. Desc.	5	2N	18E
		Do 4	32	3N	18E

Ratio on owner's value, land only	43.5
Ratio on State Appraiser's value, land only	48.
Ratio on valuation of 3 times state loans, land only	65.7

## BINGHAM COUNTY

Age	Owner's Valn.		Appraised Valn.		Amt. of Loan	1917 Assessed Valn.	
	Land	Impts.	Land	Impts		Land	Impts.
1.00	\$ 4,000	\$ 600	\$ 3,000	.....	\$ 1,000	\$ 1,300	\$125
2.00	6,400	.....	6,400	.....	2,000	2,733	.....
3.00	8,850	950	7,000	.....	2,300	2,610	200
4.00	9,000	1,150	6,000	700	1,700	2,064	100
5.00	16,000	1,025	12,000	.....	3,500	4,920	125
.....	.....	.....	.....	.....	.....	.....	.....
20.00	8,000	4,000	9,000*	4,000	3,000	4,970	325
.....	.....	.....	.....	.....	.....	.....	.....
22.00	18,300	22,000	15,000*	.....	5,000	7,730	700
27.25	20,000	2,950	16,000	.....	5,000	5,120	350
35.00	10,975	900	11,865	.....	3,600	5,224	100
38.47	8,625	1,775	8,735	1,500	2,800	4,602	200
47.42	11,830	1,100	10,000	.....	3,200	2,663	75
50.00	12,000	.....	9,000	.....	3,000	3,640	.....
50.00	9,300	3,850	9,000	3,500	3,000	3,650	500
.....	.....	.....	.....	.....	.....	.....	.....
.....	143,280	.....	123,000	.....	39,100	51,226	.....
3 times amount of loans .....					117,300	.....	.....

## BLAINE COUNTY

Age	Owner's Valn.		Appraised Valn.		Amt. of Loan	1917 Assessed Valn.	
	Land	Impts.	Land	Impts		Land	Impts.
75.00	\$ 7,000	\$ 3,000	\$ 6,000	.....	\$ 1,700	\$ 2,644	\$400
72.00	3,060	250	3,060	250	900	2,420	100
40.00	3,015	584	2,400	.....	800	925	100
60.00	5,400	1,000	4,000	1,000	1,000	2,690	200
.....	.....	.....	.....	.....	.....	.....	.....
27.00	7,320	1,200	3,900*	.....	1,300	2,559	100
.....	.....	.....	.....	.....	.....	.....	.....
.....	\$25,795	.....	19,360	.....	\$5,700	\$11,238	.....
3 times amount of loans .....					17,100	.....	.....

## BOISE COUNTY

Loan No.	Name	Description	Sec.	Twp.	Rgt.
1706	F. Moulton	Lot 2, SW $\frac{1}{4}$ NE $\frac{1}{4}$ , NW $\frac{1}{4}$ SE $\frac{1}{4}$ , NE $\frac{1}{4}$ SW $\frac{1}{4}$	5	7	
1715	W. G. Chilcott	E $\frac{1}{2}$ SW $\frac{1}{4}$ , W $\frac{1}{2}$ SE $\frac{1}{4}$	31	8	
1797	C. C. Darrah	E $\frac{1}{2}$ SE $\frac{1}{4}$ , SD $\frac{1}{4}$ SE $\frac{1}{4}$ , SE $\frac{1}{4}$ SW $\frac{1}{4}$	29	8	
1796	W. A. Schneider	W $\frac{1}{2}$ SW $\frac{1}{4}$	5	7	
		E $\frac{1}{2}$ SE	6		
1846	A. Ray	S $\frac{1}{2}$ NW $\frac{1}{4}$ , NW $\frac{1}{4}$ SW $\frac{1}{4}$	4	7	
1868	J. R. Hayden	E $\frac{1}{2}$ SW $\frac{1}{4}$ , SW $\frac{1}{4}$ SW $\frac{1}{4}$ , SE $\frac{1}{4}$ -NW $\frac{1}{4}$	10	7	
1887	L. B. Hayford	W $\frac{1}{2}$ SE $\frac{1}{4}$	23	9	
1915	Jos. Cloyd	Lots 4, 5, SE $\frac{1}{4}$ NW $\frac{1}{4}$ , NE $\frac{1}{4}$ SW $\frac{1}{4}$ , W $\frac{1}{2}$			
		SE $\frac{1}{4}$ ,	6	7	
		N $\frac{1}{2}$ NE $\frac{1}{4}$	7		
1968	Gertrude Fest	E $\frac{1}{2}$ NE $\frac{1}{4}$ , SW $\frac{1}{4}$ NE $\frac{1}{4}$ , NW $\frac{1}{4}$ SE $\frac{1}{4}$	23	10	
		SE $\frac{1}{4}$ SE $\frac{1}{4}$	14		

Ratio on owner's value, land only	34
Ratio on State Appraiser's value, land only	41
Ratio on valuation of 3 times state loans, land only	44

## BONNER COUNTY

Loan No.	Name	Description	Sec.	Twp.	Rgt.
1825	W. H. Lamberton	NW $\frac{1}{4}$	10	54N	3V
1838	F. B. Ray	SE $\frac{1}{4}$	8	59	1V
1870	J. W. Ramsey	Lots 3, 4, NW $\frac{1}{4}$ SE $\frac{1}{4}$ , NE $\frac{1}{4}$ SW $\frac{1}{4}$ , SE $\frac{1}{4}$			
		NW $\frac{1}{4}$	14	57	1V
1862	W. H. Shaw	W $\frac{1}{2}$ NE $\frac{1}{4}$ , E $\frac{1}{2}$ NW $\frac{1}{4}$	17	56	4V
1886	P. T. Miller	M & B Desc.	9	57	2V
1878	H A VanSchravendyk	M & B Desc.	26 & 27	57	1H
1928	J. C. Finstad	M & B Desc.	24	56	5V
1977	C. A. Bussey	E $\frac{1}{2}$ NE $\frac{1}{4}$	8	59	1V
2017	W. J. Gleason	SE $\frac{1}{4}$ NE $\frac{1}{4}$ , NW $\frac{1}{4}$ SE $\frac{1}{4}$ , lot 9	6	55	2V

Ratio on owner's value, land only	20
Ratio on State Appraiser's value, land only	30
Ratio on valuation of 3 times state loans, land only	40

## BONNEVILLE COUNTY

Loan No.	Name	Description	Sec.	Twp.	Rgt.
1896	E. M. Carr	M $\frac{1}{4}$ B Desc. in	6	3N	41E
		SE $\frac{1}{4}$ SW $\frac{1}{4}$ , S $\frac{1}{2}$ SE $\frac{1}{4}$	6		
		Lot 1	5		

Ratio on owner's value, land only	20
Ratio on State Appraiser's value, land only	40
Ratio on valuation of three times state loans, land only	50

## BOISE COUNTY

Age	Owner's Valn.		Appraised Valn.		Amt. of Loan	1917 Assessed Valn.	
	Land	Impts.	Land	Impts		Land	Impts.
18 42	\$4,025	\$1,000	\$3,000	\$1,000	\$1,000	\$ 513	\$ 500
21 00	2,225	500	2,000	500	500	930	.....
29 00	3,825	650	2,700	500	950	1,200	50
5 00	.....	.....	.....	.....	.....	.....	.....
6 00	1,770	300	2,000	500	600	840	150
4 00	2,500*	.....	2,500	.....	700	890	150
10 00	1,600	250	1,500	.....	400	804	100
23 00	1,600	7,750	1,600	.....	500	1,000	150
6 00	.....	.....	.....	.....	.....	.....	.....
7 00	7,500	.....	4,500	.....	1,500	2,037	325
23 00	.....	.....	.....	.....	.....	.....	.....
4 00	4,000	700	4,000	.....	1,200	1,605	300
	\$29,045		\$23,800		\$7,350	\$9,819	
8 times amount of loans.....					\$22,050		

## BONNER COUNTY

Age	Owner's Valn.		Appraised Valn.		Amt. of Loan	1917 Assessed Valn.	
	Land	Impts.	Land	Impts		Land	Impts.
9.00	\$3,000	\$1,900	\$3,180	\$2,000	\$1,000	\$1,100	\$150
0.00	3,770	1,480	3,200	1,000	1,000	1,200	125
1.04	6,532	1,900	3,420	2,000	1,000	1,000	600
50.00	12,000	2,000	3,600	3,500	3,000	3,150	.....
30.00	3,920	2,900	2,850	3,000	800	1,800	400
30.00	1,120	350	920	300	300	820	.....
58.52	3,803	1,950	3,490	2,000	750	850	275
30.00	1,650	415	1,600	.....	500	400	125
08.35	7,500	700	3,000*	.....	1,000	950	100
	\$43,295		\$31,260		\$9,350	\$11,270	
times amount of loans.....					\$28,050		

## BONNEVILLE COUNTY

Age	Owner's Valn.		Appraised Valn.		Amt. of Loan	1917 Assessed Valn.	
	Land	Impts.	Land	Impts		Land	Impts.
60.00	6,200	\$ 650	\$3,000	.....	\$ 800	\$1,200	.....
times amount of loan.....					\$2,400		



## BOUNDARY COUNTY

Loan No.	Name	Description	Sec.	Twp.
1741	Robt. Krause	Lots 4 & 5	14	64N
		Lot 1	23	"
		M & B Desc. & NW $\frac{1}{4}$	19	64N
1755	J. C. Trow	S $\frac{1}{2}$ SW $\frac{1}{4}$ , lots 3 & 4	10	65N
1827	Michael Buyer	SW $\frac{1}{4}$ SE $\frac{1}{4}$	28	64
1851	J. F. McGlocklin	NE $\frac{1}{4}$	34	63
1885	Helmina Skaurud	SW $\frac{1}{4}$	5	62
1879	M. W. Elliott	S $\frac{1}{2}$ NW $\frac{1}{4}$	10	62
1962	D. Landon	NE $\frac{1}{4}$	14	62
1960	R. E. Fry	NE $\frac{1}{4}$	23	61
2019	S. W. Rainforth & H. D. Todd	SW $\frac{1}{4}$ NW $\frac{1}{4}$ , N $\frac{1}{2}$ SW $\frac{1}{4}$ , SE $\frac{1}{4}$ SW $\frac{1}{4}$	25	62
2028	L. D. Bennett	SW $\frac{1}{4}$ SE $\frac{1}{4}$ , SE $\frac{1}{4}$ SW $\frac{1}{4}$ , lot 7	6	64
2016	Ralph Kerr	Lots 2, 3, 4, 5, 6, W $\frac{1}{2}$ NW $\frac{1}{4}$ , SE $\frac{1}{4}$ NW $\frac{1}{4}$ , NW $\frac{1}{4}$ SE $\frac{1}{4}$ , SW $\frac{1}{4}$	23	64

Ratio on owner's value, land only	21
Ratio on State Appraiser's value, land only	41
Ratio on valuation of three times state loans, land only	46

## CANYON COUNTY

Loan No.	Name	Description	Sec.	Twp.
1706	R. W. Allen	NE $\frac{1}{4}$ SE $\frac{1}{4}$ , lot 5	14	4N
1721	J. H. Trout	H & B Desc & NE $\frac{1}{4}$ NE $\frac{1}{4}$	29	5
1720	J. E. Woodring	SE $\frac{1}{4}$ NW $\frac{1}{4}$	15	3
1734	Nannie E. Bedford	NE $\frac{1}{4}$ NE $\frac{1}{4}$	36	4
1781	D. W. Ackley	M & B Desc.	19	3
1788	R. W. Oakes	M & B Desc.	4	2
1783	G. H. Moore	M & B Desc.	15	3
1833	C. H. Allen	NW $\frac{1}{4}$ SE $\frac{1}{4}$ , Lots 3, 4, 7, 8, 9, Pt Lot 6	21	5
		Lots 3 & 4	22	5
1856	S. M. Hurtt	Lot 2, SE $\frac{1}{4}$ NW $\frac{1}{4}$	19	3N
1854	Luella Dement	W $\frac{1}{2}$ SE $\frac{1}{4}$ , lots 1 & 2	1	4
1844	A. B. Cooper	SW $\frac{1}{4}$ SW $\frac{1}{4}$	5	3
1942	F. H. Chapman	NW $\frac{1}{4}$ NE $\frac{1}{4}$	11	5
1943	D. W. Gromer	M & B Desc.	9	5
1938	Silas Wilson	SW $\frac{1}{4}$ NE $\frac{1}{4}$	33	2
1955	Frank Gahley	E $\frac{1}{2}$ NE $\frac{1}{4}$	24	5
		N $\frac{1}{2}$ SE $\frac{1}{4}$ SE $\frac{1}{4}$ , SE $\frac{1}{4}$ SE $\frac{1}{4}$ SE $\frac{1}{4}$	13	5
1975	R. B. Scatterday	E $\frac{1}{2}$ NW $\frac{1}{4}$ , lots 1 & 2	11	4
1973	W. E. Bartlett	E $\frac{1}{2}$ SW $\frac{1}{4}$	23	4N
2002	H. C. Wahl	N $\frac{1}{2}$ SW $\frac{1}{4}$	12	4
2015	Mary O. Taylor	N $\frac{1}{2}$ SW $\frac{1}{4}$	29	4
2005	Geo. M. Bassett	NE $\frac{1}{4}$ SW $\frac{1}{4}$	30	4
2039	Sylvester Hill	S $\frac{1}{2}$ NE $\frac{1}{4}$	33	5

Ratio on owner's value, land only	36%
Ratio on valuation State Appraiser, land only	42.6
Ratio on valuation of 3 times state loans, land only	49%

## BOUNDARY COUNTY

Age	Owner's Valn.		Appraised Valn.		Amt. of Loan	1917 Assessed Valn.		
	Land	Impts.	Land	Impts		Land	Impts.	
14								
20								
18	3.00	\$10,620	\$1,400	\$8,875	\$1,000	\$2,700	\$2,450	\$100
16	1.92	4,370	500	2,563	500	750	1,370	100
25	0.00	5,000	1,700	1,800	1,500	600	400	175
34	1.00	7,000	1,000	4,800	800	1,500	1,700	200
40	10.00	6,160	350	4,620	300	1,500	1,750	50
46	0.00	3,200	475	2,400	500	700	900	100
54	10.00	8,515	.....	4,800	500	1,000	2,160	100
63	10.00	8,150	.....	3,200	500	1,200	1,200	200
75	10.00	6,200	1,125	1,800*	.....	600	720	75
86	13.76	4,880	950	3,087	1,000	1,100	785	100
93	0.71	13,700	1,000	4,900	1,000	1,000	1,980	100
		<u>\$80,995</u>		<u>\$42,845</u>		<u>\$12,650</u>	<u>\$17,615</u>	
3 times the amount of loans.....					\$37,950			

## CANYON COUNTY

Age	Owner's Valn.		Appraised Valn.		Amt. of Loan	1917 Assessed Valn.	
	Land	Impts.	Land	Impts		Land	Impts.
80.00	\$8,000	\$ 350	\$6,080	\$ 500	\$1,500	\$1,300	\$150
81.60	6,360	1,800	6,320	.....	1,500	3,100	350
84.20	11,500	6,000	6,000	.....	2,000	2,200	600
10.00	4,400	1,200	4,000	.....	1,300	1,600	500
30.00	8,000	1,600	6,000	.....	1,800	1,600	300
56.00	8,000	200	8,000	.....	3,000	2,720	125
20.34	4,000*	.....	4,000	2,000	1,900	1,325	250
92.98	17,000	.....	16,000	500	3,000	5,267	.....
76.40	8,396	2,300	7,500	2,000	1,200	4,500	500**
34.10	8,000	1,400	4,500	1,000	1,500	3,790	400
40.00	7,000	1,045	6,000	1,000	2,000	2,150	250
39.00	6,825	.....	6,000	.....	1,500	3,400	500
16.85	3,250	2,750	3,000	.....	700	674	600
40.00	4,000	.....	3,500	.....	1,000	1,330	.....
10.00	15,700	4,060	12,000	.....	4,000	9,200	800
01.24	8,080	500	8,000	.....	2,500	1,920	150
80.00	9,347	1,109	8,000	1,000	2,000	3,040	250
80.00	10,000	650	9,000	.....	3,000	4,000	150
80.00	6,000	1,500	5,000	.....	1,000	3,400	400**
40.00	3,308	945	3,300	1,000	1,100	1,000	200
80.00	12,000	5,425	11,000	.....	3,000	3,600	.....
	\$169,166		\$143,200		\$41,500	\$61,116	
times amount of loan .....					\$124,500		

## CASSIA COUNTY

Loan No.	Name	Description	Sec.	Twp.	R.
1719	L. C. Severe	NW $\frac{1}{4}$ NW $\frac{1}{4}$	21	13S	
1770	T. D. Hull	NE $\frac{1}{4}$ SE $\frac{1}{4}$	36	10S	
1857	W. D. Harris	N $\frac{1}{2}$ NW $\frac{1}{4}$	26	10S	
1917	I. W. Pepper	SW $\frac{1}{4}$ NE $\frac{1}{4}$ , lot 2	1	11S	
2007	Jas. England	M & B Desc. in SW $\frac{1}{4}$	26	10S	2
2003	H. S. Lewis	Pt SE $\frac{1}{4}$ SE $\frac{1}{4}$	12	12S	2
		Pt NE $\frac{1}{4}$ NE $\frac{1}{4}$	13		
2027	E. J. Larson	Lot 4	31	10S	2
		Lot 2	6	11S	2

Ratio on owner's value, land only..... 3

Ratio on State Appraiser's value, land only..... 4

Ratio on valuation of 3 times state loans, land only..... 5

## CLEARWATER COUNTY

Loan No.	Name	Description	Sec.	Twp.	R.
1711	Peter Van Airsdale	Lot 2, SE $\frac{1}{4}$ NW $\frac{1}{4}$ , SW $\frac{1}{4}$ NE $\frac{1}{4}$ , NW $\frac{1}{4}$ SE $\frac{1}{4}$	19	37N	1
1794	M. L. Hatch	SW $\frac{1}{4}$	25	37	
1815	Leroy Walker	N $\frac{1}{2}$ SE $\frac{1}{4}$	29	37	
1805	Harvey Eller	M & B Desc	31	36	
1832	M. V. Peckham	E $\frac{1}{2}$ NW $\frac{1}{4}$ , SW $\frac{1}{4}$ NE $\frac{1}{4}$ , NW $\frac{1}{4}$ SE $\frac{1}{4}$	9	35	
		N $\frac{1}{2}$ SW $\frac{1}{4}$ , E $\frac{1}{2}$ SE $\frac{1}{4}$ SW $\frac{1}{4}$ , E $\frac{1}{2}$ W $\frac{1}{2}$ SE $\frac{1}{4}$			
1831	A. E. Holmberg	SW $\frac{1}{4}$ , NW $\frac{1}{4}$ SE $\frac{1}{4}$	15	36	
1908	O. D. Crockett	M & B Desc.	32	36	
1989	D. G. Anderson	SE $\frac{1}{4}$	21	37	
2020	W. C. Harkness	NW $\frac{1}{4}$ SE $\frac{1}{4}$ , N $\frac{1}{2}$ SW $\frac{1}{4}$ , SW $\frac{1}{4}$ SW $\frac{1}{4}$	12	37	
		SE $\frac{1}{4}$ NW $\frac{1}{4}$ , SW $\frac{1}{4}$ NE $\frac{1}{4}$ , NW $\frac{1}{4}$ SE $\frac{1}{4}$ , NE $\frac{1}{4}$			
		SW $\frac{1}{4}$	24		
2013	R. W. Cook	E $\frac{1}{2}$ NW $\frac{1}{4}$ , W $\frac{1}{2}$ NE $\frac{1}{4}$	23	36	
2023	Frank Zelonska	E $\frac{1}{2}$ NE $\frac{1}{4}$ , lot 5	33	37	2
1901	Mary E. Wilson	NE $\frac{1}{4}$	23	37	3

Ratio on owner's value, land only..... 29.5

Ratio on State Appraiser's value, land only..... 32.0

Ratio on valuation of three times state loans, land only..... 35.0

## CASSIA COUNTY

Age	Owner's Valn.		Appraised Valn.		Amt. of Loan	1917 Assessed Valn.	
	Land	Impts.	Land	Impts		Land	Impts.
0.00	\$3,500	\$1,500	\$2,700	\$ 650	\$ 900	\$1,050	\$250
0.00	6,000	1,800	4,500	.....	1,200	2,405	550
3.00	6,800	1,150	6,800	.....	1,500	3,085	1,150
9.82	9,600	2,600	6,400	.....	2,000	3,400	800
8.50	3,850	2,300	3,850	2,000	1,000	1,570	400
.....	.....	.....	.....	.....	.....	.....	.....
6.00	6,000	200	5,700	.....	1,500	2,394	.....
.....	.....	.....	.....	.....	.....	.....	.....
0.00	8,800	.....	7,500	.....	2,500	3,650	.....
.....	.....	.....	.....	.....	.....	.....	.....
	44,550		\$37,450		\$10,600	\$17,554	
3 times amount of loan.....					\$31,800		

## CLEARWATER COUNTY

Age	Owner's Valn.		Appraised Valn.		Amt. of Loan	1917 Assessed Valn.	
	Land	Impts.	Land	Impts		Land	Impts.
54.59	\$5,460	\$1,900	\$3,718	\$1,900	\$ 800	\$1,577	\$450
60.00	4,500	2,000	4,800	2,500	1,000	1,218	400
30.00	1,850	700	1,600	500	400	350	200
57.00	3,760	850	2,590	850	600	846	75
60.00	4,980	850	4,800	800	1,400	1,970	100
.....	.....	.....	.....	.....	.....	.....	.....
50.00	6,480	1,100	6,000	1,000	2,000	1,080	50
55.00	1,900	250	1,625	200	600	760	100
60.00	3,970	1,780	3,200	1,500	800	880	400
20.00	6,510	2,500	6,400	2,500	3,000	1,344	350
.....	.....	.....	.....	.....	.....	.....	.....
60.00	4,100	900	4,240	700	1,250	960	100
27.00	3,105	1,025	2,440	.....	800	602	150
60.00	4,325	100	4,000	100	1,300	700	.....
.....	.....	.....	.....	.....	.....	.....	.....
	\$50,940		\$45,713		13,950	\$14,912	
3 times the amount of loan.....					\$41,850		



## CUSTER COUNTY

Loan No.	Name	Description	Sec.	Twp.	Rg.
1739	Richard Bennets	S $\frac{1}{2}$ SE $\frac{1}{4}$	2	13N	1
		E $\frac{1}{2}$ NW $\frac{1}{4}$	11		
1818	G. E. Killiam	SW $\frac{1}{4}$ NW $\frac{1}{4}$ , NW $\frac{1}{4}$ SW $\frac{1}{4}$	25	8N	2
		E $\frac{1}{2}$ SE $\frac{1}{4}$	26		
1882	Wm. Fricke	N $\frac{1}{2}$ NE $\frac{1}{4}$	7	6N	25
		S $\frac{1}{2}$ SE $\frac{1}{4}$	6		
1979	L. E. Glennon	S $\frac{1}{2}$ NE $\frac{1}{4}$ , N $\frac{1}{2}$ SE $\frac{1}{4}$	33	14N	19
1998	J. H. Mudd	SE $\frac{1}{4}$ NE $\frac{1}{4}$ , NE $\frac{1}{4}$ SE $\frac{1}{4}$ , S $\frac{1}{2}$ SE $\frac{1}{4}$	8	11N	26
		W $\frac{1}{2}$ SW $\frac{1}{4}$	9		
		N $\frac{1}{2}$ NE $\frac{1}{4}$	17		

Ratio on owner's value, land only	21.0
Ratio on State Appraiser's value, land only	28.4
Ratio on valuation of three times state loans, land only	31.5

## ELMORE COUNTY

Loan No.	Name	Description	Sec.	Twp.	Rg.
1761	C. R. Slater	SW $\frac{1}{4}$ NE $\frac{1}{4}$ , NW $\frac{1}{4}$ SE $\frac{1}{4}$ , E $\frac{1}{2}$ SW $\frac{1}{4}$ , SE $\frac{1}{4}$	6	1N	5
		NE $\frac{1}{4}$ , and lots 1, 2, 3, 4	5		
1972	C. W. Evans	SW $\frac{1}{4}$	2	1N	7
1971	Frank Page	NE $\frac{1}{4}$ NW $\frac{1}{4}$ , NW $\frac{1}{4}$ NE $\frac{1}{4}$	20	2N	7
		SW $\frac{1}{4}$ SE $\frac{1}{4}$ , SE $\frac{1}{4}$ SW $\frac{1}{4}$	17		
1996	C. R. Francis	SE $\frac{1}{4}$	34	1S	11
1995	W. R. Francis	SW $\frac{1}{4}$	34	1S	11
1992	Hugh Ridings	M & B Desc. in	31 &	32	2N 7
2024	Exie H. Call	W $\frac{1}{2}$ NE $\frac{1}{4}$	13	2N	7
1736	James Engleman	W $\frac{1}{2}$ SE $\frac{1}{4}$ , SW $\frac{1}{4}$ NE $\frac{1}{4}$ , NE $\frac{1}{4}$ SW $\frac{1}{4}$	29	2N	8
1916	Geo. A. Bates	SW $\frac{1}{4}$	35	2N	7
2006	W. R. Saxton	S $\frac{1}{2}$ NE $\frac{1}{4}$ , SE $\frac{1}{4}$ NW $\frac{1}{4}$	27	2N	7

Ratio on owner's value, land only	35.5
Ratio on State Appraiser's value, land only	46.3
Ratio on valuation of three times state loans, land only	53.0

## CUSTER COUNTY

Age	Owner's Valn.		Appraised Valn.		Amt. of Loan	1917 Assessed Valn.	
	Land	Impts.	Land	Impts		Land	Impts.
1.90	\$10,596	\$1,350	\$10,796	\$1,100	\$3,000	\$3,025	\$500
10.00	4,100	1,200	4,100	1,200	1,000	960	300
10.00	4,800*	1,200*	4,800	1,200	1,600	1,853	350
10.00	3,200		3,200		1,000	1,000	175
10.00	19,200	1,450	9,000		3,000	2,250	600
	\$41,896		\$31,896		\$9,600	\$9,088	

3 times amount of loans.....\$28,800

## ELMORE COUNTY

Age	Owner's Valn.		Appraised Valn.		Amt. of Loan	1917 Assessed Valn.	
	Land	Impts.	Land	Impts		Land	Impts.
104.28	\$5,053	\$ 600	\$5,000	\$.....	\$1,000	\$2,857	\$250
60.00	3,200	150	3,000		1,000	1,132	100
60.00	2,400		2,400		600	1,350	150
60.00	6,000	300	4,800		1,600	2,076	
60.00	5,600	300	4,800		1,600	2,076	
59.73	7,000	900	3,000		1,000	930	75
80.00	2,400		1,500		500	749	100
60.00	5,000	3,500	2,400	2,000	800	1,292	300
60.00	5,500	1,200	5,000	1,200	1,200	1,790	200
20.00	1,182	200	1,100		300	1,131	50**
	\$43,335		\$33,000		\$9,600	\$15,383	

times amount of loans.....\$28,800

## FRANKLIN COUNTY

Loan No.	Name	Description	Sec.	Twp.	R.
1732	W. M. Phillips	E $\frac{1}{2}$ SE $\frac{1}{4}$	7	16S	38E
		W $\frac{1}{2}$ SW $\frac{1}{4}$	8		
1825	David Larson	M. & B. Desc.	12	16S	38E
1792	H. L. Doney	M. & B. Desc. in 19 &	20	16S	40E
1926	E. S. Hart	M. & B. Desc. in SE $\frac{1}{4}$	15	16S	40E
1953	J. G. Nelson	NW $\frac{1}{4}$ NW $\frac{1}{4}$	29	14S	39E
		NE $\frac{1}{4}$ NE $\frac{1}{4}$	30		
1997	E. Bosworth	SE $\frac{1}{4}$	3	14S	39E
		M. & B. Desc. in NE $\frac{1}{4}$	10		
1993	L. L. Hatch	M. & B. Desc. in	29	16S	40E

Ratio on owner's value, land only	24.7
Ratio on State Appraiser's value, land only	27.6
Ratio on valuation of 3 times state loans, land only	31.5

## FREMONT COUNTY

Loan No.	Name	Description	Sec.	Twp.	Rge.
1717	T. E. Murphy	W $\frac{1}{2}$ NE $\frac{1}{4}$ , N $\frac{1}{2}$ SE $\frac{1}{4}$	19	9N	43E
1762	F. L. Roberts	SW $\frac{1}{4}$	8	9N	36E
1957	T. G. Morefield	N $\frac{1}{2}$ SE $\frac{1}{4}$	21	7N	40E
1809	Sarah Smart	S $\frac{1}{2}$ NW $\frac{1}{4}$ , N $\frac{1}{2}$ SW $\frac{1}{4}$	34	8N	43E

Ratio on owner's value, land only	48.89
Ratio on State Appraiser's value, land only	45.19
Ratio on valuation of 3 times state loans, land only	48.9

## FRANKLIN COUNTY

Sec.	Acage	Owner's Valn.		Appraised Valn.		Amt. of Loan	1917 Assessed Valn.	
		Land	Impts.	Land	Impts		Land	Impts.
7	140	1.00	\$ 4,700	\$ 1,500	\$ 4,500	\$ 1,500	\$ 1,800	
8	140	.00	3,705		3,700	1,200	810	
9	140	21.00	21,125	1,500	18,000	5,000	3,075	300
10	140	11.00	6,100	2,000	6,000	1,800	1,050	450
11	140	.00	4,875		3,600	1,100	985	
12	140	15.00	6,600	475	6,000	1,500	3,290	
13	140	8.00	3,300		3,300	1,000	1,460	
			\$50,405		\$45,100	\$13,100	\$12,470	
3 times amount of loans.....						\$39,300		

## FREMONT COUNTY

Sec.	Acage	Owner's Valn.		Appraised Valn.		Amt. of Loan	1917 Assessed Valn.	
		Land	Impts.	Land	Impts		Land	Impts.
1	140	6.00	\$12,860	\$ 2,130	\$10,950	\$ 2,000	\$ 3,900	\$475
2	140	60.00	3,600	600	2,400*	800	1,220	100
3	140	80.00	8,000	1,425	8,000	2,500	3,560	200
4	140	60.00	8,000	700	8,000	2,000	4,000	
			\$32,460		\$29,350	\$ 9,200	\$13,250	
3 times amount of loans.....						\$27,600		



## GEM COUNTY

Loan No.	Name	Description	Sec.	Twp.	Rg.
1724	Jos. Yungbauer	SW $\frac{1}{4}$ SE $\frac{1}{4}$	24	8N	1E
		N $\frac{1}{2}$ NE $\frac{1}{4}$	25		
1716	Oliver Seetin	NE $\frac{1}{4}$ SE $\frac{1}{4}$	15	8N	1E
		N $\frac{1}{2}$ SW $\frac{1}{4}$ , NW $\frac{1}{4}$ SE $\frac{1}{4}$	14		
1745	A. A. Richards	W $\frac{1}{2}$ E $\frac{1}{2}$ SE $\frac{1}{4}$	17	6N	1E
1959	Harold McCrossen	N $\frac{1}{2}$ NE $\frac{1}{4}$ NW $\frac{1}{4}$	17	6N	1E
1748	W. P. Richards	E $\frac{1}{2}$ E $\frac{1}{2}$ SE $\frac{1}{4}$	17	6N	1E

Ratio on owner's value, land only	27.
Ratio on State Appraiser's value, land only	34.
Ratio on valuation of 3 times state loans, land only	27.

## GOODING COUNTY

Loan No.	Name	Description	Sec.	Twp.	Rg.
1737	Ross Graves	SE $\frac{1}{4}$ NE $\frac{1}{4}$ , NE $\frac{1}{4}$ SE $\frac{1}{4}$	23	5S	14E
1872	W. B. Kelly	Lot 4	1	6S	15E
		Lot 1	2		
1871	W. B. Kelly	Lot 2 & SW $\frac{1}{4}$ NE $\frac{1}{4}$	2	6S	15E
1874	Mary F. Berry	M. & B. Desc. in	23	7S	13E

Ratio on owner's value, land only	20.
Ratio on State Appraiser's value, land only	21.7
Ratio on valuation of 3 times state loans, land only	24.8

## IDAHO COUNTY

Loan No.	Name	Description	Sec.	Twp.	Rg.
1740	C. V. Jno. Dounecq	S $\frac{1}{2}$ NE $\frac{1}{4}$	1	27N	1E
		Lots 4 & 5	6	27N	2E
1920	F. Z. Taylor	SE $\frac{1}{4}$ SE $\frac{1}{4}$	15	28N	1E
		NE $\frac{1}{4}$ NE $\frac{1}{4}$	22		
		W $\frac{1}{2}$ NW $\frac{1}{4}$	23		
1969	C. H. Ede	S $\frac{1}{2}$ SE $\frac{1}{4}$	21	34N	5E
		N $\frac{1}{2}$ NE $\frac{1}{4}$	28		

Ratio on owner's value, land only	21.9
Ratio on State Appraiser's value, land only	28.9
Ratio on valuation of 3 times state loans, land only	29.19

## GEM COUNTY

Age	Owner's Valn.		Appraised Valn.		Amt. of Loan	1917 Assessed Valn.	
	Land	Impts.	Land	Impts		Land	Impts.
12.00	\$ 1,740	\$ 1,700	\$ 3,000		\$ 1,000	\$ 820	\$150
10.00	1,975	1,300	2,400	900	800	1,117	100
4.00	12,000		8,000		4,000	2,800	
3.00	3,500	1,580	3,500	1,500	800	1,100	
2.00	12,000		8,000		4,000	2,800	
	<u>\$31,215</u>		<u>\$24,900</u>		<u>\$10,600</u>	<u>\$ 8,637</u>	
3 times amount of loans.....					\$31,800		

## GOODING COUNTY

Age	Owner's Valn.		Appraised Valn.		Amt. of Loan	1917 Assessed Valn.	
	Land	Impts.	Land	Impts		Land	Impts.
0.00	\$ 8,000	\$ 3,000	\$ 8,000	\$ 3,000	\$ 2,500	\$ 1,832	\$400
0.62	8,000		7,500		2,000	1,705	200
0.18	7,200	1,400	7,200		2,000	1,125	100
0.50	4,550		3,000		1,000	925	300
	<u>\$27,750</u>		<u>\$25,700</u>		<u>\$ 7,500</u>	<u>\$ 5,587</u>	
3 times amount of loans .....					\$22,500		

## IDAHO COUNTY

Age	Owner's Valn.		Appraised Valn.		Amt. of Loan	1917 Assessed Valn.	
	Land	Impts.	Land	Impts		Land	Impts.
54.39	\$ 5,670		\$ 4,540		\$ 1,500	\$ 1,480	\$ 50
50.00	8,000	2,250	4,800	500	1,500	966	100
60.00	3,100	1,250	3,200	1,000	1,000	1,050	150
	<u>\$16,770</u>		<u>\$12,540</u>		<u>\$ 4,000</u>	<u>\$ 3,496</u>	
3 times amount of loans.....					\$12,000		

## JEFFERSON COUNTY

Loan No.	Name	Description	Sec.	Twp.	R.
1756	W. H. Jones	N $\frac{1}{2}$ N $\frac{1}{2}$ SE $\frac{1}{4}$ , S $\frac{1}{2}$ SE $\frac{1}{4}$	12	4N	3
1752	L. H. Patrie	Lots 1 & 2	5	4N	3
1795	E. C. McIntire	N $\frac{1}{2}$ NW $\frac{1}{4}$	28	4N	3
		N $\frac{1}{2}$ NE $\frac{1}{4}$	29		
1963	L. A. Brossard	N $\frac{1}{2}$ SW $\frac{1}{4}$	17	4N	3

Ratio on owner's value, land only ..... 5  
Ratio on State Appraiser's valuation, land only ..... 5  
Ratio on valuation of 3 times state loans, land only ..... 7

## KOOTENAI COUNTY

Loan No.	Name	Description	Sec.	Twp.	R.
1907	Wm. Fisch	E $\frac{1}{2}$ SW $\frac{1}{4}$ , lots 3 & 4	30	52N	3V
2003	L. L. Swofford	W $\frac{1}{2}$ SE $\frac{1}{4}$	16	51N	4V
2018	C. F. Grimm	Lot 5, NW $\frac{1}{4}$ SW $\frac{1}{4}$ , S $\frac{1}{2}$ SW $\frac{1}{4}$	9	48N	4V
2040	Carrie Root	NE $\frac{1}{4}$	8	53N	3V
		W $\frac{1}{2}$ NW $\frac{1}{4}$	9		
1914	C. A. Hawkins	SE $\frac{1}{4}$ NE $\frac{1}{4}$ , NE $\frac{1}{4}$ SE $\frac{1}{4}$ , S $\frac{1}{2}$ SE $\frac{1}{4}$	25	49N	6V

Ratio on owner's value, land only ..... 24.  
Ratio on State Appraiser's value, land only ..... 25.  
Ratio on valuation of 3 times state loans, land only ..... 29.

## LEMHI COUNTY

Loan No.	Name	Description	Sec.	Twp.	R.
1820	H. Nichols	E $\frac{1}{2}$ SW $\frac{1}{4}$ , SE $\frac{1}{4}$ NW $\frac{1}{4}$ , SW $\frac{1}{4}$ NE $\frac{1}{4}$	9	15N	21E
1944	Wm. Oltmer	SW $\frac{1}{4}$ SW $\frac{1}{4}$	5	17N	24E
		SE $\frac{1}{4}$ NE $\frac{1}{4}$ , E $\frac{1}{2}$ SE $\frac{1}{4}$	6		
		E $\frac{1}{2}$ NE $\frac{1}{4}$ , N $\frac{1}{2}$ SE $\frac{1}{4}$	7		
1954	Fred Bolts	S $\frac{1}{2}$ SE $\frac{1}{4}$ , NE $\frac{1}{4}$ SE $\frac{1}{4}$	1	17N	23E
		NW $\frac{1}{4}$ NE $\frac{1}{4}$	12		
		Lots 6 & 7, NE $\frac{1}{4}$ SW $\frac{1}{4}$ , NW $\frac{1}{4}$ SE $\frac{1}{4}$	6	17	24E

Ratio on owner's value, land only ..... 26.1  
Ratio on State Appraiser's value, land only ..... 24.2  
Ratio on valuation of 3 times state loans, land only ..... 34.2

## JEFFERSON COUNTY

	Owner's Valn.		Appraised Valn.		Amt. of Loan	1917 Assessed Valn.	
	Land	Impts.	Land	Impts		Land	Impts.
1200	\$15,000	.....	\$15,000	\$ 2,500	\$3,000	\$ 6,600	\$500
800	6,000	.....	6,000	1,500	2,000	4,000	350
.....	.....	.....	.....	.....	.....	.....	.....
1600	11,175	1,125	8,960	1,000	2,500	7,300	.....
800	8,000	.....	8,000	.....	2,500	4,400	.....
.....	.....	.....	.....	.....	.....	.....	.....
.....	\$40,175	.....	\$37,960	.....	\$10,000	\$22,300	.....
.....	3 times amount of loans.....				\$30,000	.....	.....

## KOOTENAI COUNTY

	Owner's Valn.		Appraised Valn.		Amt. of Loan	1917 Assessed Valn.	
	Land	Impts.	Land	Impts		Land	Impts.
1600	\$10,000	\$ 3,700	\$ 9,600	\$ 3,000	\$ 3,000	\$ 1,750	\$500
600	4,000	.....	4,560	180	1,500	2,000	.....
1783	4,140	1,100	5,214	1,100	1,500	1,010	150
2400	8,650	1,975	6,000	2,000	1,200	1,300	200
.....	.....	.....	.....	.....	.....	.....	.....
1000	1,680	250	1,600	.....	500	800	.....
.....	.....	.....	.....	.....	.....	.....	.....
.....	\$28,470	.....	\$26,974	.....	\$ 7,700	\$ 6,860	.....
.....	3 times amount of loans .....				\$23,000	.....	.....

## LEMHI COUNTY

	Owner's Valn.		Appraised Valn.		Amt. of Loan	1917 Assessed Valn.	
	Land	Impts.	Land	Impts		Land	Impts.
10.00	\$ 4,300	\$ 300	\$ 3,000*	.....	\$ 1,000	\$ 1,120	\$100
.....	.....	.....	.....	.....	.....	.....	.....
30.00	15,000	1,600	17,600	.....	4,000	4,160	160
.....	.....	.....	.....	.....	.....	.....	.....
55.23	15,250	2,250	17,500	.....	4,000	3,965	100
.....	.....	.....	.....	.....	.....	.....	.....
.....	\$35,550	.....	\$38,100	.....	\$ 9,000	\$ 9,245	.....
.....	3 times amount of loans .....				\$27,000	.....	.....



## LINCOLN COUNTY

Loan No.	Name	Description	Sec.	Twp.
1817	L. J. Mott	SE $\frac{1}{4}$	34	5S
2000	G. H. Anderson	NE $\frac{1}{4}$ SE $\frac{1}{4}$	32	5S
		SE $\frac{1}{4}$ NW $\frac{1}{4}$ , NE $\frac{1}{4}$ SW $\frac{1}{4}$ , NW $\frac{1}{4}$ SW $\frac{1}{4}$	33	

Ratio on owner's value, land only	1
Ratio on State Appraiser's value, land only	1
Ratio on valuation of 3 times state loans, land only	2

## MADISON COUNTY

Loan No.	Name	Description	Sec.	Twp.
1727	J. S. & F. F.			
	Parkinson	E $\frac{1}{2}$ SW $\frac{1}{4}$ , W $\frac{1}{2}$ SE $\frac{1}{4}$	29	6N 41
1725	W. D. Charles	M. & B. Desc.	33	7N 40
		Do	4	6N 40
1743	Woodmansee & Webster			
		E $\frac{1}{2}$ W $\frac{1}{2}$	13	5N 40
		S $\frac{1}{2}$ SE $\frac{1}{4}$	4	
		S $\frac{1}{2}$ SW $\frac{1}{4}$	3	
1767	J. R. Thomson	M. & M. Desc.	5	6N 41
1766	Jas. Gillespie	NW $\frac{1}{4}$ NW $\frac{1}{4}$ , S $\frac{1}{2}$ NW $\frac{1}{4}$ , NW $\frac{1}{4}$ SW $\frac{1}{4}$	32	6N 40
1798	R. W. Jappesen	S $\frac{1}{2}$ SE $\frac{1}{4}$ , NE $\frac{1}{4}$ SE $\frac{1}{4}$ , SE $\frac{1}{4}$ NE $\frac{1}{4}$	17	5N 41
1814	Peter Taylor	Lots 3, 4, NW $\frac{1}{4}$ SW $\frac{1}{4}$	1	5N 39
		Lot 1	2	
1840	R. H. Row	E $\frac{1}{2}$ NW $\frac{1}{4}$ , W $\frac{1}{2}$ NE $\frac{1}{4}$	11	6N 40
1873	E. W. Murdock	Lot 1, SE $\frac{1}{4}$ NE $\frac{1}{4}$	2	6N 40
1931	Nels Nelson	SW $\frac{1}{4}$	5	6N 43
1751	Jas. Gillespie	SW $\frac{1}{4}$ NE $\frac{1}{4}$ , NW $\frac{1}{4}$ SE $\frac{1}{4}$ , N $\frac{1}{2}$ SW $\frac{1}{4}$	17	5N 41

Ratio on owner's value, land only	33
Ratio on State Appraiser's value, land only	41
Ratio on valuation of 3 times state loans, land only	44

## LINCOLN COUNTY

Rate	Owner's Valn.		Appraised Valn.		Amt. of Loan	1917 Assessed Valn.	
	Land	Impts.	Land	Impts		Land	Impts.
5.00	\$16,240	\$ 3,450	\$15,000	\$ 3,000	\$ 4,000	\$ 3,447	.....
6.00	12,780	.....	12,000	.....	3,500	1,263	.....
	<u>\$29,020</u>	.....	<u>\$27,000</u>	.....	<u>\$ 7,500</u>	<u>\$ 4,710</u>	.....
3 times amount of loans .....					\$22,500		

## MADISON COUNTY

Rate	Owner's Valn.		Appraised Valn.		Amt. of Loan	1917 Assessed Valn.	
	Land	Impts.	Land	Impts		Land	Impts.
10.00	\$ 4,000*	.....	\$ 4,000	.....	\$ 1,200	\$ 3,600	.....
10.00	15,050	900	15,997	.....	4,000	5,655	100
.....	.....	.....	.....	.....	.....	.....	.....
3.00	24,000	.....	15,000	.....	5,000	5,535	.....
2.00	17,680	.....	16,000	.....	5,000	5,900	.....
1.00	6,400	.....	6,000	.....	1,800	2,535	.....
1.00	5,360	150	3,000	.....	1,000	3,010	.....
.....	.....	.....	.....	.....	.....	.....	.....
1.94	15,895	3,200	15,000	3,000	5,000	4,980	200
10.00	16,000	.....	9,600	.....	3,000	3,860	.....
0.00	8,000	.....	6,000	.....	2,000	1,030	.....
10.00	6,150	1,450	4,500	1,800	1,500	2,540	25
10.00	4,800	.....	4,800	.....	1,600	3,010	.....
	<u>\$123,335</u>	.....	<u>\$99,897</u>	.....	<u>\$31,100</u>	<u>\$41,645</u>	.....
3 times amount of loans .....					\$93,300		

## MINIDOKA COUNTY

Loan No.	Name	Description	Sec.	Twp.
1705	J. E. Baker	N $\frac{1}{2}$ NE $\frac{1}{4}$	8	10S
1704	J. A. Handy	NW $\frac{1}{4}$ NE $\frac{1}{4}$ , lot 6	30	10S
1760	Simon Beck	W $\frac{1}{2}$ NW $\frac{1}{4}$	24	9S
1753	A. M. Trent	SE $\frac{1}{4}$ SE $\frac{1}{4}$ , S $\frac{1}{2}$ S $\frac{1}{2}$ NE $\frac{1}{4}$ SE $\frac{1}{4}$	18	9S
1773	J. L. Rush	W $\frac{1}{2}$ SW $\frac{1}{4}$	13	9S
1793	E. L. Riggs	N $\frac{1}{2}$ SW $\frac{1}{4}$	8	10S
1786	E. W. Beibaur	N $\frac{1}{2}$ NW $\frac{1}{4}$	25	9S
1784	W. W. Allen	S $\frac{1}{2}$ SW $\frac{1}{4}$	12	10S
1813	W. H. Hollenbeck	E $\frac{1}{2}$ SE $\frac{1}{4}$	26	9S
1804	J. C. Porterfield	N $\frac{1}{2}$ SE $\frac{1}{4}$ , SE $\frac{1}{4}$ SE $\frac{1}{4}$	1	10S
1852	L. P. Christian	Lot 2, SW $\frac{1}{4}$ NE $\frac{1}{4}$	2	9S
1850	E. L. Riggs	S $\frac{1}{2}$ SW $\frac{1}{4}$	8	10S
1849	E. J. Slater	E $\frac{1}{2}$ NW $\frac{1}{4}$	35	9S
1847	S. M. Henry	E $\frac{1}{2}$ SE $\frac{1}{4}$	10	9S
1910	E. J. Hanson	W $\frac{1}{2}$ NE $\frac{1}{4}$	2	10S
1947	C. E. S. Roberts	S $\frac{1}{2}$ SE $\frac{1}{4}$	14	9S
1935	H. E. Wright	S $\frac{1}{2}$ SE $\frac{1}{4}$	1	10S
1934	May Jones	NW $\frac{1}{4}$ SE $\frac{1}{4}$	30	9S
1932	Geo. B. Fleisher	NE $\frac{1}{4}$ NW $\frac{1}{4}$ , lot 1	18	10S
1983	W. A. Dell	SW $\frac{1}{4}$ NE $\frac{1}{4}$ , lot 2	6	9S
1988	F. X. Scherrer	NW $\frac{1}{4}$ SW $\frac{1}{4}$	1	9S
2009	Oscar Cox	N $\frac{1}{2}$ SE $\frac{1}{4}$	13	10S

Ratio on owner's value, land only ..... 23

Ratio on State Appraiser's value, land only ..... % ..... 37

Ratio on valuation of 3 times state loans, land only..... 37

## NEZ PERCE COUNTY

Loan No.	Name	Description	Sec.	Twp.	R.
1810	E. L. Marckley	Lots 5, 6, 7	31	35N	2V
1841	A. L. Hawley	Lots 21, 22, 23, 26, 27, 28	18	35N	2V
		Lots 5 & 6	19		
1839	Nellie Steen	S $\frac{1}{2}$ NW $\frac{1}{4}$ , NW $\frac{1}{4}$ NW $\frac{1}{4}$	12	32N	5V
		NE $\frac{1}{4}$ NE $\frac{1}{4}$ , W $\frac{1}{2}$ NE $\frac{1}{4}$ , NW $\frac{1}{4}$ SE $\frac{1}{4}$ ,			
		SE $\frac{1}{4}$ NW $\frac{1}{4}$	11		
		S $\frac{1}{2}$ SE $\frac{1}{4}$ , E $\frac{1}{2}$ SW $\frac{1}{4}$	12		
		Lots 1, 2, NW $\frac{1}{4}$ NE $\frac{1}{4}$	22		
		Lot 4, SW $\frac{1}{4}$ SE $\frac{1}{4}$	15		
		N $\frac{1}{2}$ SW $\frac{1}{4}$	13		
		N $\frac{1}{2}$ SE $\frac{1}{4}$ , SE $\frac{1}{4}$ SE $\frac{1}{4}$	14		
		N $\frac{1}{2}$ NE $\frac{1}{4}$ , NE $\frac{1}{4}$ NW $\frac{1}{4}$ , SW $\frac{1}{4}$ NE $\frac{1}{4}$ ,			
		W $\frac{1}{2}$ SE $\frac{1}{4}$ , SE $\frac{1}{4}$ SE $\frac{1}{4}$	23		
		E $\frac{1}{2}$ SW $\frac{1}{4}$ , W $\frac{1}{2}$ SE $\frac{1}{4}$	18	32N	3V

Ratio on owner's value, land only ..... 31.

Ratio on State Appraiser's value, land only ..... 45.

Ratio on valuation of 3 times state loans, land only ..... 53.

## MINIDOKA COUNTY

Rate	Owner's Valn.		Appraised Valn.		Amt. of Loan	1917 Assessed Valn.	
	Land	Impts.	Land	Impts		Land	Impts.
300	\$ 4,000	\$ 875	\$ 3,500	.....	\$ 1,000	\$ 985	\$200
700	3,500	1,850	3,795	.....	1,000	975	200
800	8,000	1,050	6,000	.....	1,800	2,115	150
500	7,500	2,800	5,000	1,500	1,250	1,740	300
800	6,930	1,500	6,400	.....	2,000	1,825	200
800	7,400	850	4,000	.....	1,200	1,360	150
800	4,550	.....	5,300	.....	1,000	1,330	.....
800	7,700	600	5,000	.....	1,500	1,450	.....
800	8,000	2,000	8,000	2,000	2,000	1,730	200
1100	12,560	1,750	9,130	.....	2,800	2,865	75
751	5,110	925	3,000	.....	1,000	1,050	50
800	7,400	1,500	4,500	1,000	1,300	1,530	.....
800	4,500	1,100	3,000	.....	1,000	1,880	100
800	8,880	500	8,000	500	2,000	2,130	100
800	8,000	2,400	8,000	2,500	1,500	1,830	.....
800	12,300	2,000	8,570	2,000	1,500	2,120	300
700	6,160	1,675	6,000	.....	1,800	1,490	450
700	7,240	900	6,000	.....	1,200	1,510	.....
627	5,600	950	5,355	900	1,200	1,120	100
559	4,400	700	2,500	.....	600	900	50
700	7,600	2,325	5,000	2,000	1,200	880	150
700	6,000	2,000	5,600	1,800	1,250	1,600	250
	<u>\$165,320</u>	.....	<u>\$132,100</u>	.....	<u>\$33,100</u>	<u>\$37,475</u>	.....
	3 times amount of loans .....				\$99,300		

## NEZ PERCE COUNTY

[illegible]



## ONEIDA COUNTY

Loan No.	Name	Description	Sec.	Twp.
1782	B. Smith	SW $\frac{1}{4}$ SE $\frac{1}{4}$ , SE $\frac{1}{4}$ SW $\frac{1}{4}$	2	14S
		NW $\frac{1}{4}$ NE $\frac{1}{4}$ , NE $\frac{1}{4}$ NW $\frac{1}{4}$	11	
1789	T. M. Woozley	S $\frac{1}{2}$ NW $\frac{1}{4}$ , N $\frac{1}{2}$ SW $\frac{1}{4}$	26	13S
		SW $\frac{1}{4}$ SW $\frac{1}{4}$	12	14S
		W $\frac{1}{2}$ NW $\frac{1}{4}$ ) Less 21.83 Ac.	13	
		SE $\frac{1}{4}$ NE $\frac{1}{4}$ )	14	
1835	Jos Martinsen	Lot 1, 4, 5, NE $\frac{1}{4}$ SW $\frac{1}{4}$	30	13S
1888	E. G. Jones	SE $\frac{1}{4}$ NE $\frac{1}{4}$ , NE $\frac{1}{4}$ SE $\frac{1}{4}$	7	14S
		SW $\frac{1}{4}$ NW $\frac{1}{4}$	8	
		SE $\frac{1}{4}$ SW $\frac{1}{4}$	20	
1923	W. J. Howard	E $\frac{1}{2}$ SW $\frac{1}{4}$ , W $\frac{1}{2}$ SE $\frac{1}{4}$	32	14S
1922	J. H. Dredge	E $\frac{1}{2}$ SE $\frac{1}{4}$	32	14S
1937	H. J. Grinley	SW $\frac{1}{4}$ NE $\frac{1}{4}$ , NW $\frac{1}{4}$ SE $\frac{1}{4}$ , E $\frac{1}{2}$ NW $\frac{1}{4}$	8	14S
1966	D. H. Thomas	SW $\frac{1}{4}$ SE $\frac{1}{4}$ , SE $\frac{1}{4}$ SW $\frac{1}{4}$	6	14S
		S $\frac{1}{2}$ NW $\frac{1}{4}$ , NW $\frac{1}{4}$ SW $\frac{1}{4}$	17	
		NE $\frac{1}{4}$ SE $\frac{1}{4}$	18	
1974	Heber Hanson	SW $\frac{1}{4}$	22	15S
2030	John Caldwell	NE $\frac{1}{4}$	17	14S
1779	I. D'Zundel	SW $\frac{1}{4}$	9	14S
1808	Jas. P. Sorenson	SE $\frac{1}{4}$	33	12S

Ratio on owner's value, land only .....  
Ratio on State Appraiser's Value, land only .....  
Ratio on valuation of 3 times state loans, land only .....

## OWYHEE COUNTY

Loan No.	Name	Description	Sec.	Twp.
1867	J. M. Morgan	Lots 3, 4,	6	4S
		Lots 4, 5,	31	3S
1891	J. B. Lessman	S $\frac{1}{2}$ SW $\frac{1}{4}$	9	9S
		NE $\frac{1}{4}$ NW $\frac{1}{4}$ , S $\frac{1}{2}$ NW $\frac{1}{4}$ , N $\frac{1}{2}$ SW $\frac{1}{4}$ , SW $\frac{1}{4}$ SW	16	

Ratio on Owner's value, land only ..... 32  
Ratio on State Appraiser's value, land only ..... 50  
Ratio on valuation of 3 times state loans, land only ..... 53

## ONEIDA COUNTY

Rate	Owner's Valn.		Appraised Valn.		Amt. of Loan	1917 Assessed Valn.	
	Land	Impts.	Land	Impts		Land	Impts.
16.00	\$ 6,600	\$ 600	\$ 3,900*		\$ 1,300	\$ 2,242	\$ 50
29.00	9,595	800	8,900		2,000	3,600	
16.00	7,500	700	8,000		2,500	2,259	200
16.00	8,800		6,000		2,000	2,239	350
16.00	16,000	1,500	14,000		4,000	4,692	
8.00	6,000		4,000		1,333	1,555	
16.00	7,200	300	7,000		2,300	2,060	
24.00	8,400	2,300	8,000		2,500	5,035	150
10.00	6,000		4,500		1,500	2,365	
10.00	7,744	1,450	7,500	1,500	2,500	2,010	250
10.00	7,000		7,500		2,500	2,899	
10.00	3,200		3,000		1,000	1,810	
	<u>\$94,039</u>		<u>\$82,300</u>		<u>\$25,433</u>	<u>\$30,766</u>	
	3 times amount of loans .....				\$76,299		

## OWYHEE COUNTY

Age	Owner's Valn.		Appraised Valn.		Amt. of Loan	1917 Assessed Valn.	
	Land	Impts.	Land	Impts		Land	Impts.
1.56	\$ 8,200	\$ 2,000	\$ 4,500		\$ 1,500	\$2,970	\$500
30.00	10,325	800	7,500		2,300	3,100	600
	<u>\$18,525</u>		<u>\$12,000</u>		<u>\$ 3,800</u>	<u>\$ 6,070</u>	
	3 times amount of loans.....				\$11,400		

## PAYETTE COUNTY

Loan No.	Name	Description	Sec.	Twp.	R.
1771	G. Garman	E $\frac{1}{2}$ SE $\frac{1}{4}$ SW $\frac{1}{4}$ , W $\frac{1}{2}$ W $\frac{1}{2}$ SW $\frac{1}{4}$ SE $\frac{1}{4}$	9	8N	
1800	Mabel Harland	M. & B. Desc.	9	8N	
1861	Loretta E. Graves	E $\frac{1}{2}$ NE $\frac{1}{4}$ NW $\frac{1}{4}$	14	7N	
1906	T. M. Smock	E 22 Ac. of NE $\frac{1}{4}$ NW $\frac{1}{4}$	3	7N	4
1899	M. M. Morris	W $\frac{1}{2}$ SW $\frac{1}{4}$ , SE $\frac{1}{4}$ SW $\frac{1}{4}$	29	7N	3
1924	Peter E. Short	M. & B. Desc. in	11	8N	5
		SE $\frac{1}{4}$	11		
		SW $\frac{1}{4}$ SW $\frac{1}{4}$	12		
		NE $\frac{1}{4}$ NW $\frac{1}{4}$	14		
1970	C. P. Lattig	M. & B. Desc. 10, 11, 14 &	15	9N	5

Ratio on owner's value, land only ..... 27

Ratio on State Appraiser's value, land only ..... 41

Ratio on valuation of 3 times state loans, land only ..... 48

## POWER COUNTY

Loan No.	Name	Description	Sec.	Twp.	R.
1723	Thos. E. Walton	SE $\frac{1}{4}$ NE $\frac{1}{4}$ , NW $\frac{1}{4}$ SE $\frac{1}{4}$ , lots 9, 10	15	9S	29
1744	John Payne	N $\frac{1}{2}$ NE $\frac{1}{4}$	26	11S	33
1778	W. C. Mangham	E $\frac{1}{2}$ NW $\frac{1}{4}$ , W $\frac{1}{2}$ NE $\frac{1}{4}$	25	11S	30
1801	G. L. Spratler	E $\frac{1}{2}$ NW $\frac{1}{4}$ , E $\frac{1}{2}$ SW $\frac{1}{4}$ , W $\frac{1}{2}$ NE $\frac{1}{4}$	34	6S	29
2037	Jannett Price	NW $\frac{1}{4}$ SE $\frac{1}{4}$ , S $\frac{1}{2}$ SE $\frac{1}{4}$ , SE $\frac{1}{4}$ SW $\frac{1}{4}$	4	10S	33
1836	C. J. Cressey	S $\frac{1}{2}$ SW $\frac{1}{4}$	14	7S	31
1834	H. C. Ringe	SW $\frac{1}{4}$ NW $\frac{1}{4}$ , N $\frac{1}{2}$ SW $\frac{1}{4}$	11	7S	30
1826	G. S. Randall	E $\frac{1}{2}$ NE $\frac{1}{4}$ , W $\frac{1}{2}$ NW $\frac{1}{4}$ , NE $\frac{1}{4}$ NW	31	9S	34
		W $\frac{1}{2}$ NW $\frac{1}{4}$	32		
		SW $\frac{1}{4}$ SE $\frac{1}{4}$	30		
1923	L. E. Hampton	NW $\frac{1}{4}$ NE $\frac{1}{4}$ , S $\frac{1}{2}$ NE $\frac{1}{4}$ , SW $\frac{1}{4}$ SE $\frac{1}{4}$	9	10S	31
		SW $\frac{1}{4}$ SW $\frac{1}{4}$	10		
1961	W. B. Jacobs	SW $\frac{1}{4}$	26	7S	31
1967	N. B. Waylett	SW $\frac{1}{4}$ NW $\frac{1}{4}$	9	10S	33
		E $\frac{1}{2}$ NE $\frac{1}{4}$ , SW $\frac{1}{4}$ NE $\frac{1}{4}$	8		
1991	Wm. Tayson	N $\frac{1}{2}$ SW $\frac{1}{4}$ , SE $\frac{1}{4}$ SW $\frac{1}{4}$	24	10S	31
1990	Anton Nielson	SE $\frac{1}{4}$ SE $\frac{1}{4}$	3	10S	31
		SW $\frac{1}{4}$ SW $\frac{1}{4}$	2		
		N $\frac{1}{2}$ NW $\frac{1}{4}$	11		
2024	DeWitt G. Brown	N $\frac{1}{2}$ NW $\frac{1}{4}$ , SW $\frac{1}{4}$ NW $\frac{1}{4}$ , NW $\frac{1}{4}$ SW $\frac{1}{4}$	28	7S	31

Ratio on owner's value, land only ..... 39.

Ratio on State Appraiser's value, land only ..... 51.

Ratio on valuation of 3 times state loans, land only ..... 57.

## PAYETTE COUNTY

	Owner's Valn.		Appraised Valn.		Amt. of	1917 Assessed Valn.	
Age	Land	Impts.	Land	Impts	Loan	Land	Impts.
0.00	\$16,125	\$ 375	\$ 6,000	.....	\$ 2,000	\$ 3,375	.....
.50	8,000*	.....	8,000	500	2,500	2,535	.....
1.00	5,000	.....	4,000	1,900	1,000	1,500	350
2.00	4,400	1,150	4,400	.....	1,450	1,430	100
10.00	4,000	340	4,500	.....	1,300	810	100
.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....
30.00	31,850	2,750	20,000	.....	5,000	12,355	.....
18.00	25,000	4,500	17,200	5,000	5,000	4,360	£00
	<u>\$96,375</u>	.....	<u>\$64,100</u>	.....	<u>\$18,250</u>	<u>\$26,365</u>	.....
	3 times amount of loans.....				\$54,750		

## POWER COUNTY

Age	Owner's Valn.		Appraised Valn.		Amt. of Loan	1917 Assessed Valn.	
	Land	Impts.	Land	Impts		Land	Impts.
2.70	\$ 7,000	\$ 300	\$ 3,600	\$ 300	\$ 1,100	\$ 2,160	.....
0.00	2,400	.....	2,000	.....	500	960	.....
0.00	3,000*	.....	3,000	.....	800	1,880	75
6.00	7,000	1,750	5,000	.....	1,500	3,320	150
0.00	12,000	1,500	12,000	.....	3,500	2,900	100
0.00	2,340	1,575	1,650	.....	550	1,200	350
20.00	6,000	.....	3,600	6,000	1,200	2,550	2,000
.....	.....	.....	.....	.....	.....	.....	.....
20.00	8,000	500	4,800	.....	1,500	3,360	.....
.....	.....	.....	.....	.....	.....	.....	.....
00.00	7,750	600	6,000	.....	2,000	3,630	150
60.00	5,000	510	4,000	.....	1,000	2,750	150
.....	.....	.....	.....	.....	.....	.....	.....
60.00	6,500	.....	6,000	800	1,500	1,600	300
20.00	3,500	.....	3,500	.....	1,100	1,400	125
.....	.....	.....	.....	.....	.....	.....	.....
60.00	3,800	475	4,000	.....	1,250	1,800	100
.....	.....	.....	.....	.....	.....	.....	.....
60.00	11,400	315	5,000	.....	1,500	3,240	.....
.....	.....	.....	.....	.....	.....	.....	.....
	<u>\$85,690</u>	.....	<u>\$64,150</u>	.....	<u>\$19,000</u>	<u>\$32,720</u>	.....
	3 times amount of loans .....				\$57,000		



## TETON COUNTY

Loan No.	Name	Description	Sec.	Twp.
2010	S. Hulet	N $\frac{1}{2}$ NW $\frac{1}{4}$	26	5N
		S $\frac{1}{2}$ NE $\frac{1}{4}$ , NE $\frac{1}{4}$ NE $\frac{1}{4}$	27	
1893	D. P. Latham	S $\frac{1}{2}$ NE $\frac{1}{4}$ , E $\frac{1}{2}$ NW $\frac{1}{4}$	17	5N

Ratio on owner's value, land only	41
Ratio on State Appraiser's value, land only	61
Ratio on valuation of 3 times state loans, land only	64

## TWIN FALLS COUNTY

Loan No.	Name	Description	Sec.	Twp.
1703	R. H. Williams	Lot 3	5	11S
1750	W. J. Shaw	NW $\frac{1}{4}$ SE $\frac{1}{4}$	13	9S
1747	D. J. Johnson & G. D. Chamberlain	E $\frac{1}{2}$ SE $\frac{1}{4}$	26	9S
1881	H. S. Hobson	Lot 1, SE $\frac{1}{4}$ NE $\frac{1}{4}$	6	10S
1892	C. G. Fox	NW $\frac{1}{4}$ SW $\frac{1}{4}$ , SW $\frac{1}{4}$ NW $\frac{1}{4}$	33	9S
1921	E. H. Nihart	E $\frac{1}{2}$ NE $\frac{1}{4}$ SW $\frac{1}{4}$ , E $\frac{1}{2}$ SW $\frac{1}{4}$ NW $\frac{1}{4}$	25	9S
2057	Albert Hartwell	S $\frac{1}{2}$ NE $\frac{1}{4}$ , NE $\frac{1}{4}$ SE $\frac{1}{4}$	22	12S
		SW $\frac{1}{4}$ NW $\frac{1}{4}$	23	
2035	F. Squires	SE $\frac{1}{4}$ SW $\frac{1}{4}$ , SW $\frac{1}{4}$ SE $\frac{1}{4}$ , S. 20 A. L. 7	10	9S
1978	R. D. See	S $\frac{1}{2}$ SW $\frac{1}{4}$	21	10S

Ratio on owner's value, land only	26
Ratio on State Appraiser's value, land only	32
Ratio on valuation of 3 times state loans, land only	35

## WASHINGTON COUNTY

Loan No.	Name	Description	Sec.	Twp.
1710	T. T. Fletcher	NW $\frac{1}{4}$ NW $\frac{1}{4}$	16	13N
1935	Geo. L. Coleman	E $\frac{1}{2}$ NE $\frac{1}{4}$	34	14N
		W $\frac{1}{2}$ NW $\frac{1}{4}$ , NE $\frac{1}{4}$ NW $\frac{1}{4}$ SW $\frac{1}{4}$	35	
1729	Idaho Mining & Promoting Co.	NE $\frac{1}{4}$ SW $\frac{1}{4}$ SE $\frac{1}{4}$ , Pt. of SE $\frac{1}{4}$ SE $\frac{1}{4}$ S & E of R. W.	9	10N
1749	Alex Allison	SE $\frac{1}{4}$ SW $\frac{1}{4}$ , N $\frac{1}{2}$ SW $\frac{1}{4}$ , Pt. NW $\frac{1}{4}$ NE $\frac{1}{4}$ (Tax No. 18)	11	14N
1823	J. M. Kulick	Lot 1, NE $\frac{1}{4}$ NW $\frac{1}{4}$	31	13N
		SE $\frac{1}{4}$ SW $\frac{1}{4}$	30	
1929	E. F. Linder	Lots 3, 4	3	13N
		S $\frac{1}{2}$ SW $\frac{1}{4}$	35	14N
2029	A. E. Alley	E $\frac{1}{2}$ NW $\frac{1}{4}$ , E $\frac{1}{2}$ SW $\frac{1}{4}$	14	13N

Ratio on owner's value, land only	48
Ratio on State Appraiser's value, land only	50
Ratio on valuation of 3 times state loans, land only	62

Filed Dec. 19, 1919,  
W. D. McREYNOLDS, Clerk.

## TETON COUNTY

	Owner's Valn.		Appraised Valn.		Amt. of Loan	1917 Assessed Valn.	
	Land	Impts.	Land	Impts		Land	Impts.
20.00	\$ 8,000	\$ 5,000	\$ 5,000	.....	\$ 1,500	\$ 1,410	\$500
16.00	6,200	.....	6,000	.....	2,000	5,840	100
	<u>\$14,200</u>	.....	<u>\$11,000</u>	.....	<u>\$ 3,500</u>	<u>\$ 6,750</u>	.....
	3 times amount of loans .....				\$10,500		

## TWIN FALLS COUNTY

	Owner's Valn.		Appraised Valn.		Amt. of Loan	1917 Assessed Valn.	
	Land	Impts.	Land	Impts		Land	Impts.
7.71	\$ 5,000	\$ 1,050	\$ 3,971	.....	\$ 1,000	\$ 2,600	\$400
0.00	3,200	865	2,100	800	500	500	40
0.00	12,000*	.....	12,000*	.....	4,000	3,400	500
0.27	10,532	1,000	10,000	.....	2,100	6,300	150
0.00	7,000	250	6,000	.....	1,800	1,700	120
0.00	5,600	1,500	5,600	1,500	1,830	1,600	200
0.00	6,000	.....	6,000	.....	2,000	1,400	.....
0.00	23,875	2,450	15,000	2,500	4,000	1,800	350
0.00	14,000	.....	12,000	.....	4,000	4,100	280
	<u>\$87,207</u>	.....	<u>\$72,671</u>	.....	<u>\$21,230</u>	<u>\$23,400</u>	.....
	3 times amount of loans .....				\$63,690		

## WASHINGTON COUNTY

	Owner's Valn.		Appraised Valn.		Amt. of Loan	1917 Assessed Valn.	
	Land	Impts.	Land	Impts		Land	Impts.
0.00	\$ 4,000	\$ 1,400	\$ 4,000	\$ 1,000	\$ 1,000	\$ 2,200	\$300
0.00	5,100	2,000	4,500	.....	1,500	2,125	300
27.55	5,510	50	5,510	50	1,500	2,192	.....
66.00	23,600	8,180	19,500	6,000	5,000	10,520	800
19.10	2,400	680	2,000	.....	500	940	.....
52.50	8,040	1,000	7,600	1,000	2,000	3,698	100
60.00	6,500	.....	4,000	.....	1,200	2,196	.....
	<u>\$55,150</u>	.....	<u>\$47,110</u>	.....	<u>\$12,700</u>	<u>\$23,871</u>	.....
	3 times amount of loans .....				\$38,100		

## PLAINTIFF'S EXHIBIT 18.

THE WASHINGTON WATER POWER COMPANY  
REVENUE STATEMENT—STATE OF IDAHO

	1911	1912	1913	1914
Genesee .....			2,772.25	5,810.00
Moscow .....			23,343.74	42,810.00
St. Maries .....			11,359.53	27,220.00
Osborn .....		213.15	134.05	610.00
Mines .....	308,966.95	312,050.98	411,553.99	444,548.00
Public Utilities .....	47,123.23	54,988.22	47,367.29	47,720.00
Total .....	\$356,090.18	\$367,252.35	\$496,530.85	\$568,748.00
Less Discounts & Adjustments.....				4,400.00
Net Revenue .....	\$356,090.18	\$367,252.35	\$496,530.85	\$564,348.00

Filed Dec. 19, 1919,  
W. D. McREYNOLDS, Clerk.

## PLAINTIFF'S EXHIBIT 19.

STATEMENT OPERATING EXPENSES, TAXES, DEPRECIATION—  
STATE OF IDAHO.

	1911	1912	1913	1914
Production .....	27,718.28	23,228.42	19,384.35	24,077.00
Electric Current Purchased.....			16,836.21	22,014.00
Transmission & Transformation .....	22,038.25	20,003.09	21,434.14	25,431.00
Distribution .....			6,215.73	6,590.00
Utilization .....			822.08	3,254.00
Commercial .....			32,996.37	47,480.00
General .....	54,343.46	53,563.39	36,626.79	43,643.00
Total Operating .....	104,149.99	96,794.90	134,315.67	172,495.00
Depreciation .....	83,425.93	85,983.33	87,024.33	90,915.00
Taxes .....	46,658.40	58,772.35	48,056.23	48,568.00
Total Expense .....	234,234.32	241,550.58	269,396.23	311,978.00

Filed Dec. 19, 1919,  
W. D. McREYNOLDS, Clerk.

## PLAINTIFF'S EXHIBIT 18.

THE WASHINGTON WATER POWER COMPANY  
REVENUE STATEMENT—STATE OF IDAHO

1915	1916	1917	1918	1919	Total
833.88	6,644.84	7,414.30	8,862.25	5,544.87	42,891.69
506.78	50,769.70	54,916.90	60,186.32	43,023.36	320,561.03
752.42	23,248.88	24,485.74	21,781.16	18,118.80	149,974.32
286.10	2,244.80	4,050.82	3,592.78	2,370.45	14,511.75
268.89	310,517.55	375,562.14	307,493.26	167,721.13	3,014,680.57
879.82	46,673.35	40,160.97	37,835.83	27,986.99	403,739.09
5,527.89	\$440,099.12	\$506,590.87	\$439,751.60	\$264,765.60	\$3,946,358.45
685.99	3,238.03	1,881.39	2,716.31	1,189.70	25,070.72
891.90	\$436,861.09	\$504,709.48	\$437,035.29	\$263,575.90	\$3,921,287.73

## PLAINTIFF'S EXHIBIT 19.

STATEMENT OPERATING EXPENSES, TAXES, DEPRECIATION—  
STATE OF IDAHO.

1915	1916	1917	1918	1919	Total
2,669.05	25,155.93	30,046.01	22,587.39		
2,233.66	9,464.64	9,526.58	8,448.89		
2,811.00	30,716.58	30,268.19	26,274.97		
6,292.11	6,741.80	9,070.84	9,925.60		
2,872.26	2,541.80	3,368.94	3,480.09		
5,561.87	46,213.64	54,731.23	47,226.81		
7,660.63	41,120.92	53,638.57	46,996.17		
0,100.58	161,955.31	190,660.36	164,939.92		
3,096.33	96,679.32	100,421.40	104,385.42		
3,244.24	48,823.73	63,205.28	62,876.98		
6,441.15	307,458.36	354,287.04	332,202.32		



## PLAINTIFF'S EXHIBIT 20.

STATEMENT SHOWING REVENUE, REAL & PERSONAL TAXES AND PERCENTAGE OF TAX TO REVENUE OF CENTRAL STATIONS IN THE U  
YEAR 1912.

	No. Stations	Revenue	Real and Personal Taxes	% Tax Re
United States .....	3,659	264,317.150	8,048.291	
Geographic Divisions				
New England .....	311	26,657,472	1,184.916	
Middle Atlantic .....	567	85,921,962	2,384,205	
East North Central.....	786	55,888,687	2,243.632	
West North Central .....	678	23,730,309	677,591	
South Atlantic .....	308	13,153,340	304,371	
East South Central .....	202	6,023,620	175,721	
West South Central .....	385	10,828,036	357,480	
Mountain .....	211	13,529,311	495,072	
Pacific .....	211	28,684,413	205,303	
The Washington Water Power Co. in the State of Idaho.....		456,073	61,000	

Filed Dec. 19, 1919,  
W. D. McREYNOLDS, Clerk.

## Shoshone County.

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Daily Discharge in Second-Foot of SPOKANE RIVER at SPOKANE 101 1891.

(At T. W. W. P. Co's. Dam)

(From U. S. G. S. Water Supply Paper No. 272)

Day	Jan.	Feb.	Mar.	Apr	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec. Day
1	.....	.....	.....	2990	12400	8370	4140	2100	1720	1660	1690	3430 1
2	.....	.....	.....	2990	12400	8370	4300	1980	1720	1660	1800	3750 2
3	.....	.....	.....	3150	12200	8500	4300	1980	1720	1650	2050	3750 3
4	.....	.....	.....	3150	11400	8060	4140	1980	1710	1650	2310	3750 4
5	.....	.....	.....	3150	11000	7640	4140	2000	1710	1650	2570	3900 5
6	.....	.....	.....	3150	11000	7640	4140	2000	1710	1650	2570	3900 6
7	.....	.....	.....	3150	11400	7210	3810	2000	1710	1650	2710	3900 7
8	.....	.....	.....	3750	11900	7210	3810	1870	1710	1640	2710	3900 8
9	.....	.....	.....	4240	12400	7010	3660	1870	1700	1640	2850	3900 9
10	.....	.....	.....	4580	12400	6790	3660	1870	1700	1640	2850	3900 10
11	.....	.....	.....	4580	13100	6600	3660	1870	1700	1640	2850	3900 11
12	.....	.....	.....	4580	12400	6410	3660	1760	1700	1630	2850	3750 12
13	.....	.....	.....	5110	12400	6030	3510	1760	1700	1630	2990	3750 13
14	.....	.....	.....	5440	12400	6030	3510	1760	1690	1630	2990	3750 14
15	.....	.....	.....	5810	12400	6030	3510	1750	1690	1630	3150	3750 15
16	.....	.....	.....	6360	12900	5850	3510	1750	1690	1630	3150	3750 16
17	.....	.....	.....	6770	12900	5660	3340	1750	1690	1620	3150	3750 17
18	.....	.....	.....	7160	13100	5480	3200	1750	1680	1620	3290	3900 18
19	.....	.....	.....	8240	13100	5320	3200	1750	1680	1620	3290	3900 19
20	.....	.....	.....	9340	12900	5130	3200	1750	1680	1580	3290	3900 20
21	.....	.....	.....	11000	12600	4960	3060	1740	1680	1580	3430	3900 21
22	.....	.....	.....	11200	12400	4960	2900	1740	1680	1580	3430	3900 22
23	.....	.....	.....	11400	11900	4790	2900	1740	1670	1580	3430	3900 23
24	.....	.....	.....	11900	11900	4790	2760	1740	1670	1580	3430	3900 24
25	.....	.....	.....	11900	11000	4600	2630	1730	1670	1580	3430	3900 25
26	.....	.....	.....	11900	10700	4440	2630	1730	1670	1580	3430	3900 26
27	.....	.....	.....	11900	10300	4280	2630	1730	1670	1580	3430	3900 27
28	.....	.....	.....	11900	9560	4280	2360	1730	1660	1580	3430	3900 28
29	.....	.....	.....	11900	9560	4280	2230	1730	1660	1580	3430	3900 29
30	.....	.....	.....	12400	9560	4280	2230	1720	1660	1580	3430	3900 30
31	.....	.....	.....	.....	9100	.....	2100	1720	.....	1690	.....	3900 31

Note:—Discharges Aug. 14 to Oct. 18, 1891 interpolated.

## Washington Water Power Company, vs.

Daily Discharge in Second-Foot of SPOKANE RIVER at SPOKANE for 1892.

(At T. W. W. P. Co's. Dam)

(From U. S. G. S. Water Supply Paper No. 272)

Day	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.	Day
1	3900	8430	4920	11200	11000	22300	10500	3900	2340	1350	1350	2850	1
2	3600	3150	5110	10700	11000	22300	10300	3900	2290	1350	1350	2850	2
3	3600	3150	5280	10500	11000	22300	10000	3850	2230	1350	1350	2990	3
4	3600	3150	5440	9780	11000	22000	9780	3800	2180	1350	1350	2990	4
5	3600	3150	5630	9340	11000	21700	9560	3740	2130	1350	1350	3150	5
6	3600	3150	5810	9100	11200	21700	9340	3690	2080	1350	1350	3150	6
7	3600	3150	5810	8890	11400	20800	9100	3640	2030	1350	1350	3290	7
8	3600	3150	5890	8890	11700	20200	8890	3590	1970	1350	1350	3290	8
9	3600	3150	5990	8890	11900	19600	8680	3540	1920	1350	1350	3290	9
10	3600	3150	6180	8890	12200	18800	8450	3480	1870	1350	1350	3290	10
11	3290	3150	6550	8890	12600	18000	8240	3430	1820	1350	1350	3290	11
12	3290	3290	6960	8890	13400	17400	7800	3380	1770	1350	1350	3290	12
13	3290	3290	7800	8890	14100	17400	7590	3330	1710	1350	1350	3290	13
14	3290	3290	8680	9100	14700	17100	7380	3280	1660	1350	1350	3290	14
15	3290	3290	9340	9340	15200	16600	7160	3220	1610	1350	1350	3150	15
16	3290	3290	10000	9560	15500	16300	6960	3170	1560	1350	1450	3150	16
17	3290	3290	10500	9780	15700	15700	6770	3120	1510	1350	1580	3150	17
18	3290	3290	11000	10000	16000	15500	6550	3070	1450	1350	1580	2990	18
19	3290	3290	11400	10300	16300	14900	6360	3020	1400	1350	1690	2990	19
20	3290	3290	11700	10300	16300	14400	6180	2960	1350	1350	1690	2850	20
21	3290	3290	11700	10300	16900	14200	5990	2910	1350	1350	1800	2710	21
22	3290	3290	11700	10300	17400	13400	5810	2860	1350	1350	1800	2710	22
23	3290	3290	11700	10300	18200	13100	5440	2810	1350	1350	1920	2570	23
24	2990	3750	11700	10300	18800	12600	5320	2750	1350	1350	2050	2570	24
25	2990	4240	11900	10300	19900	12400	4750	2700	1350	1350	2170	2570	25
26	2990	4580	11900	10500	21100	11900	4400	2650	1350	1350	2310	2710	26
27	2990	4750	11900	10500	21400	11700	4240	2600	1350	1350	2440	2710	27
28	2990	4750	11900	10500	22000	11400	4080	2550	1350	1350	2570	2710	28
29	2990	4750	11900	10500	22300	11200	3900	2490	1350	1350	2710	2710	29
30	2990	.....	11900	10700	22300	11000	3900	2440	1350	1350	2710	2850	30
31	2990	.....	11700	.....	22300	.....	3900	2390	.....	1350	.....	2990	31

Note:—Discharges Aug. 3 to Sept. 19, 1892, interpolated.

**Daily Discharge in Second-Feet of SPOKANE RIVER at SPOKANE for 1893.**  
 (From U. S. G. S. Water Supply Paper No. 272,  
 (At T. W. W. P. Co's. Dam)

Day	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.	Day
1	2990	2710	2170	5810	16700	23900	13700	4810	2100	1690	4750	4580	1
2	3150	2570	2170	7160	17200	23900	13500	4640	2100	1800	4750	4580	2
3	3150	2570	2170	7160	17800	23900	13000	4640	1980	1930	4580	4400	3
4	3290	2570	2170	7800	18400	23900	13000	4480	1980	2050	4400	4400	4
5	3430	2440	2170	8680	18600	23900	12700	4480	1980	2170	4400	4400	5
6	3600	2440	2170	10100	18900	23000	12500	4480	1860	2310	4580	4400	6
7	3750	2440	2170	11300	19200	23000	12300	4300	1730	2570	5110	4400	7
8	3750	2440	2310	12200	19500	23000	12000	4300	1730	2850	6180	4400	8
9	3900	2310	2310	12500	20100	23000	11800	4140	1620	3290	7380	5110	9
10	3900	2310	2310	13200	20600	23000	11300	4140	1620	3750	8240	6180	10
11	3900	2170	2310	13200	21200	22700	10800	4140	1620	4240	8680	6960	11
12	3900	2170	2310	13200	22100	22400	10100	3980	1690	4750	8890	9100	12
13	3900	2170	2310	12700	22100	22100	9900	3980	1690	4750	9100	9560	13
14	3750	2170	2310	12700	23000	21500	9420	3810	1580	4750	9100	9560	14
15	3750	2170	2310	12300	23900	20900	8970	3660	1580	4750	9100	9340	15
16	3750	2170	2310	12000	25800	20300	8580	3510	1580	4920	8890	9100	16
17	3600	2170	2310	11500	26800	19500	8110	3340	1580	4920	8680	8680	17
18	3600	2170	2310	11300	27700	19200	7670	3200	1580	4920	8240	8240	18
19	3430	2170	2310	11000	30600	18600	7460	3060	1580	4920	7800	7800	19
20	3290	2170	2310	10800	31500	18100	7260	2900	1580	5110	7160	7380	20
21	3290	2170	2310	10800	31500	17500	7040	2900	1450	5110	6550	7380	21
22	3150	2170	2440	11300	31200	17200	6650	2760	1450	5110	5990	7380	22
23	3150	2170	2440	11300	29600	16700	6250	2630	1450	5110	5630	7160	23
24	3150	2170	2570	12000	28700	16100	6070	2630	1450	5110	5280	6960	24
25	2990	2170	2570	13000	28700	16100	5880	2490	1450	5110	5110	6960	25
26	2990	2170	2850	14300	27400	15600	5530	2360	1450	5110	4750	6770	26
27	2850	2170	3150	14800	26800	15600	5170	2230	1450	5110	4750	6770	27
28	2850	2170	3600	15300	25800	15100	5170	2230	1450	5110	4750	6770	28
29	2710	.....	4080	15900	24900	14500	5170	2230	1450	5110	4750	6550	29
30	2710	.....	4580	16100	24900	14000	5170	2100	1450	4920	4750	6550	30
31	2710	.....	5280	.....	24900	.....	5000	2100	.....	4920	.....	6550	31





## Daily Discharge in Second-Foot of SPOKANE RIVER at SPOKANE in 1895

(At T. W. W. P. Co's. Dam)

(From U. S. G. S. Water Supply Paper No. 272)

Day	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.	Day
1	3600	5810	9100	7880	15500	12400	5440	2440	1690	1350	1350	2050	1
2	3600	5630	9100	7800	16000	12400	5280	2440	1690	1350	1350	2050	2
3	3430	5630	9340	8030	16000	11900	4750	2440	1690	1350	1350	2050	3
4	3430	5280	9560	8240	16300	11700	4750	2440	1690	1350	1350	2040	4
5	3290	5110	9780	8680	16300	11400	4750	2310	1630	1350	1350	2050	5
6	3290	5110	9780	8680	16600	11200	4750	2310	1580	1350	1450	2050	6
7	3290	4920	9560	8890	17100	11200	4400	2170	1520	1350	1450	2050	7
8	3290	4750	9100	8890	17100	11000	4400	2170	1460	1350	1580	2050	8
9	3290	4580	9100	8890	17400	10500	4240	2170	1410	1350	1580	2050	9
10	3430	4400	8890	9100	17700	9560	4080	2170	1350	1350	1580	2050	10
11	3430	4400	8680	9340	17700	9560	4080	2170	1350	1350	1580	2170	11
12	3600	4240	8240	9560	17100	9560	3900	2050	1450	1350	1580	2170	12
13	4080	4240	8240	9560	16600	9560	3900	2050	1580	1350	1580	2310	13
14	4920	4080	8030	10000	15500	9560	3750	1930	1350	1350	1580	2310	14
15	5810	3900	8030	10300	15500	8680	3750	1930	1350	1350	1580	2310	15
16	6960	3900	8030	10500	14900	8240	3600	1930	1350	1350	1580	2310	16
17	7800	3900	7590	11000	14700	7800	3600	1930	1350	1350	1580	2310	17
18	7800	3900	7380	11400	14700	7590	3600	1890	1350	1350	1580	2310	18
19	7800	3750	7380	11400	14400	7380	3430	1850	1350	1350	1580	2310	19
20	8030	3750	6960	11700	14100	7160	3430	1810	1350	1350	1580	2310	20
21	8030	3750	6960	11700	14100	6960	3290	1770	1350	1350	1580	2310	21
22	7590	3750	6770	11700	14000	6550	3290	1730	1350	1350	1580	2310	22
23	7590	4080	6550	11900	14100	6550	3150	1690	1350	1350	1580	2310	23
24	7380	5110	6360	11900	13900	6180	2990	1690	1350	1350	1580	2310	24
25	7380	5990	6360	12400	13400	5990	2850	1690	1350	1350	1580	2310	25
26	7160	6960	6360	12900	13400	5810	2850	1690	1350	1350	1580	2310	26
27	6960	7800	6360	13900	12900	5810	2850	1690	1350	1350	1690	2310	27
28	6550	8680	6180	14400	12400	5810	2850	1690	1350	1350	1800	2310	28
29	6180	.....	6180	15200	12400	5810	2710	1690	1350	1350	1800	2440	29
30	6180	.....	6180	15500	12400	5810	2570	1690	1350	1350	1800	2440	30
31	5990	.....	6960	.....	12400	.....	2440	1690	.....	1350	.....	.....	31

Note:—Discharges interpolated Aug. 18 to 22, Sept. 5 to 9, and Oct. 25 to 30, 1895.

## Daily Discharge in Second-Foot of SPOKANE RIVER at SPOKANE for 1896.

(At T. W. W. P. Co's. Dam)

(and at O. R. &amp; N. Co's. Ry. Bridge.)

(From U. S. G. S. Water Supply Paper No. 272)

Day	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.	Day
1	2440	6960	13400	17700	16600	20200	18800	5280	2570	1930	1900	8760	1
2	2440	6960	12900	17100	16900	21100	18200	5280	2570	1930	2050	8500	2
3	2440	6960	12900	17100	16900	21100	17700	5110	2570	1800	2050	8500	3
4	2440	6960	12400	17100	17100	21400	17100	4920	2440	1800	2050	8760	4
5	2570	6960	12400	16600	17100	21400	16600	4750	2440	1800	2120	10100	5
6	2570	6960	12400	16000	17400	21700	15700	4750	2440	1800	2120	11000	6
7	2570	6960	12400	14900	17400	22000	14900	4580	2310	1800	2200	11200	7
8	2570	6960	12400	14900	17700	21700	14100	4400	2310	1800	2200	12000	8
9	2710	6960	12400	14400	17700	21400	13400	4400	2310	1690	2280	12700	9
10	2710	6960	12400	14400	18000	21400	12900	4240	2310	1690	2280	13300	10
11	2710	6960	12400	14400	18000	21400	12400	4240	2310	1690	2360	13900	11
12	2710	6960	12400	14400	18000	21400	11900	4080	2170	1690	2520	14300	12
13	2850	6960	12400	14700	18000	21100	11400	4080	2170	1690	2520	15200	13
14	2850	6960	12400	15200	18000	21100	11000	3900	2170	1690	2520	16200	14
15	2850	6960	12400	15200	18000	20800	10300	3900	2170	1690	3020	17200	15
16	2850	6960	12400	16600	18000	20800	9560	3750	2170	1690	4960	17500	16
17	2850	7380	11900	17100	18000	20800	8890	3600	2170	1690	7860	17500	17
18	2850	7380	11900	17400	17700	20800	8450	3600	2170	1690	10400	17200	18
19	5110	7800	11400	17400	17700	20800	8030	3430	2170	1690	12400	16800	19
20	5110	7800	11400	17100	17400	20800	7590	3430	2170	1690	13300	16200	20
21	5440	7800	11400	17100	17100	20500	7380	3290	2170	1690	13300	15800	21
22	5630	7800	11900	16600	17100	20500	6960	3150	2170	1580	13500	15500	22
23	5810	7800	12400	16000	17100	20500	6960	3150	2050	1580	13500	14600	23
24	5810	7800	13400	15700	17100	20500	6550	2990	2050	1580	13000	14300	24
25	6180	8030	13400	15500	17400	20500	6180	2990	2050	1970	13000	14300	25
26	6180	8030	15500	15000	17400	20200	5810	2990	2050	1970	12400	13000	26
27	6960	8030	16600	15700	17700	19900	5630	2990	2050	1900	11200	12700	27
28	6960	9100	17100	16000	18000	19900	5630	2990	2050	1900	11000	12400	28
29	6960	13400	17100	16000	18200	19600	5630	2850	1930	1900	10100	11800	29
30	6960	.....	17700	16300	18800	19400	5440	2710	1930	1900	9560	11200	30
31	6960	.....	17700	.....	19400	.....	5440	2710	.....	1900	.....	17000	31



Daily Discharge in Second-Foot of SPOKANE RIVER at SPOKANE for 1897.

(At O. R. & N. Co's. Ry. Bridge.)

(Computed from Rating Table in Water Supply Paper No. 39.)

Day	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.	Day
1	10950	7000	5180	8900	30150	20930	9570	5180	2690	2370	1980	9570	1
2	10670	7000	5070	9020	29460	20230	9440	4980	2690	2370	1980	9310	2
3	10410	7000	5070	9300	27880	19540	9440	4850	2690	2280	1980	9030	3
4	10120	7000	5070	9300	27880	18380	9440	4750	2600	2280	1980	8500	4
5	10120	6790	5070	9720	27510	17500	9570	4750	2600	2200	1980	8220	5
6	9560	6520	5070	10120	27510	15810	9570	4650	2600	2200	1980	8500	6
7	9560	6450	5070	10410	28240	14550	9570	4440	2600	2200	1980	8780	7
8	9020	6450	5070	10800	29400	13940	9570	4220	2690	2200	1890	9570	8
9	9020	6310	5070	10950	30550	13240	9570	4130	2750	2140	2050	10670	9
10	8770	6310	4980	11520	30550	13020	9570	4030	2690	2050	2050	11520	10
11	8500	6200	4930	12730	29400	12900	9440	4030	2690	2050	2050	12130	11
12	8220	6050	4980	14550	28240	12600	9440	3940	2690	2050	2200	12420	12
13	7850	6050	4750	15530	27510	12140	9030	3750	2690	2050	2510	12420	13
14	7720	6050	4650	16320	27140	11520	8770	3750	2690	2050	3650	12420	14
15	7600	6050	4550	17500	26770	10950	8500	3650	2690	2050	4340	12420	15
16	7490	5950	4550	18840	27140	10670	8220	3570	2600	2050	4750	12420	16
17	7490	5950	4550	20590	27880	10550	7980	3460	2510	2050	4850	12130	17
18	7000	5850	4550	21990	28000	10420	7720	3380	2510	2050	5180	11830	18
19	7000	5850	4550	23400	29020	10670	7490	3290	2510	2050	5620	11520	19
20	6790	5850	4550	26770	29580	10670	7370	3290	2430	2050	6780	10950	20
21	6520	5850	4440	29770	29580	10670	7140	3200	2430	2050	9310	10550	21
22	6790	5850	4440	32030	20200	10800	7000	3200	2430	2050	10670	10130	22
23	6520	5850	4550	32870	28600	10800	6790	3110	2430	2050	11240	9570	23
24	6670	5710	4550	32870	27280	10670	6530	3030	2430	1980	11520	9310	24
25	7000	5400	4550	32030	27140	10670	6310	2930	2370	1980	11520	9030	25
26	7140	5300	5070	31320	26400	10670	6070	2930	2370	1980	11350	8780	26
27	7000	5300	6050	30350	25270	10420	5850	2850	2370	1980	11240	8250	27
28	6790	5180	7250	30900	24150	10420	5730	2850	2370	1980	10670	8500	28
29	7000	.....	7980	30900	23250	10130	5520	2750	2370	1980	10250	8620	29
30	7000	.....	8500	30900	22530	9870	5180	2750	2370	1980	9870	9570	30
31	7000	.....	8610	.....	21640	.....	.....	2690	.....	1980	.....	10670	31



## Daily Discharge in Second-Feet of SPOKANE RIVER at SPOKANE for 1898.

(At O. R. &amp; N. Co's. Ry. Bridge.)

(Computed from Rating Table in Water Supply Paper No. 39.)

Day	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.	Day
1	11230	4750	14550	7840	27510	25630	11980	4650	2850	2430	2770	3200	1
2	11500	4750	14250	7720	27510	25450	11520	4550	2850	2430	2850	3200	2
3	11500	4650	13950	7610	27310	25280	10950	4450	2850	2430	2850	3200	3
4	11350	4550	13620	7490	26950	24700	10670	4340	2680	2430	2940	3120	4
5	11230	4650	13800	7610	26400	23800	10300	4230	2680	2430	3020	3120	5
6	10310	4650	14120	7720	26400	23250	9870	4140	2600	2430	3020	3120	6
7	10550	4750	14250	8110	25810	22710	9430	4140	2520	2430	3120	3020	7
8	10280	5180	14400	8500	25630	22350	9030	4030	2520	2430	3120	3020	8
9	9870	5850	14550	8900	25080	21820	8780	3950	2520	2430	3200	3020	9
10	9560	6780	14550	9300	24430	21640	8350	3950	2520	2430	3200	3020	10
11	9300	7250	14550	9870	23800	21450	8120	3750	2520	2430	3290	2850	11
12	8780	7720	14400	10420	23800	21120	7980	3750	2520	2430	3290	2850	12
13	8500	8220	14250	10950	23990	20950	7710	3650	2520	2430	3290	2850	13
14	8220	8630	13950	11510	24340	20600	7500	3550	2520	2430	3290	2770	14
15	7980	10670	13620	12740	24530	20430	7370	3430	2520	2430	3290	2770	15
16	7720	13630	13350	13950	24890	20240	7000	3460	2520	2520	3290	2770	16
17	7490	15880	12740	15880	25280	19550	6780	3380	2520	2600	3200	2690	17
18	7250	18180	12430	17180	25810	18850	6670	3330	2520	2600	3200	2690	18
19	7000	19540	12140	17840	26400	18520	6540	3290	2520	2600	3200	2690	19
20	7000	19540	11830	18520	26770	18180	6300	3200	2520	2600	3200	2690	20
21	6780	19200	10950	19200	26400	17500	6190	3200	2520	2690	3200	2690	21
22	6540	19200	10950	19540	26010	16840	5950	3200	2430	2690	3290	2690	22
23	6300	18180	10670	20240	25280	16350	5850	3200	2430	2690	3290	2690	23
24	6060	17500	10120	20950	24340	15700	5620	3200	2420	2690	3290	2690	24
25	5850	17180	9870	21470	23800	15350	5410	3120	2430	2690	3290	2690	25
26	5630	16530	9560	21640	23970	14880	5410	3020	2430	2690	3290	2690	26
27	5520	15870	9300	22890	22890	14250	5180	3020	2430	2690	3290	2690	27
28	5410	14880	9030	24530	22890	13630	5080	2930	2430	2690	3290	2690	28
29	5180	.....	8630	26580	23430	12890	4980	2850	2430	2770	3200	2850	29
30	5070	.....	8220	27140	24530	12290	4850	2850	2430	2770	3200	3200	30
31	4850	.....	7980	.....	25280	.....	4750	2850	.....	2770	.....	3480	31

Daily Discharge in Second-Foot of SPOKANE RIVER at SPOKANE for 1899.

(At O. R. & N. Co's. Ry. Bridge.)

(Computed from Rating Table in Water Supply Paper No. 39.)

Day	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.	Day
1	3570	10950	6450	6190	21120	28250	19900	6450	3560	2850	3560	6900	1
2	3750	10670	6450	6300	20600	27520	19550	6450	3560	2850	3560	8230	2
3	3940	10300	6450	6450	20240	27520	18850	6450	3560	2850	3560	9560	3
4	3940	9880	6300	6550	19550	27700	18170	6300	3560	2850	3560	10410	4
5	3940	9570	6190	6790	18840	28250	17500	6300	3560	2850	3470	10550	5
6	3850	9180	6190	7000	18520	28600	16840	6060	3560	2690	3470	10680	6
7	3850	8770	6060	7250	17840	28420	16040	5850	3560	2690	3470	10550	7
8	3750	8500	6060	7850	18170	27880	15700	5620	3560	2750	3470	10300	8
9	3750	8230	6190	8120	19040	27320	15050	5410	3560	2750	3470	10130	9
10	3750	7980	6300	9180	20780	29400	14550	5300	3560	2690	3470	9870	10
11	3750	7720	6550	9720	22350	26020	13960	5300	3560	2690	3470	9300	11
12	3750	7500	6680	10800	23990	25450	13630	4970	3380	2690	3380	9180	12
13	3750	7250	6680	12030	25630	25450	13350	4750	3380	2690	3380	8900	13
14	3750	7150	6680	15210	26780	25450	13040	4650	3380	2690	3380	8770	14
15	3940	7000	6680	16840	27320	25450	12750	4550	3380	2690	3380	8630	15
16	3940	6790	6680	17180	27320	25070	11980	4450	3380	2690	3380	8360	16
17	3940	6790	6680	18350	26780	24530	11520	4450	3380	2690	3380	7980	17
18	3940	6680	6550	18850	26400	24530	11240	4340	3380	2680	3380	7610	18
19	3940	6680	6300	19550	26020	24900	10300	4230	3280	2690	3750	7250	19
20	4440	6790	6190	19900	25450	25070	9720	4230	3200	2750	3750	7000	20
21	4650	6900	6190	19900	24900	24900	9310	4230	3200	2850	4030	6790	21
22	6180	6900	6300	19720	24150	24530	8900	4230	3120	3020	4340	6680	22
23	8350	6790	6300	18850	24150	24150	8620	4230	3120	3200	4450	6550	23
24	10130	6790	6300	18850	24150	23800	8230	4030	3120	3280	4590	6790	24
25	11240	6790	6300	19360	24900	23450	8100	3950	3020	3380	4590	7370	25
26	11100	6790	6300	19360	25800	22890	7720	3950	3020	3470	4590	8230	26
27	11100	6550	6190	20050	28950	21820	7500	3850	3020	3470	4750	8900	27
28	11100	6550	6060	20950	28050	20780	7000	3850	3020	3470	4750	9300	28
29	11100	.....	6060	21290	29020	20600	6790	3850	2930	3470	5180	9300	29
30	11100	.....	6060	21290	29020	20600	6790	3850	2930	3470	5180	9300	30
31	11240	.....	6190	21290	29020	20250	6550	3750	2930	3470	5850	9030	31
							6450	3670	.....	3560	.....	8770	31

## Washington Water Power Company, vs.

Daily Discharge in Second-Foot of SPOKANE RIVER at SPOKANE for 1900.

(At O. R. &amp; N. Co's. Ry. Bridge.)

(Computed from Rating Table in Water Supply Paper No. 39.)

Day	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.	Day
1	8770	10950	6900	16180	13800	10550	5620	2940	2350	2430	4130	5950	1
2	8770	10550	6790	15870	13640	10300	5410	2940	2350	2430	4330	6190	2
3	8770	10130	6790	15870	13640	10000	5300	2850	2350	2350	4330	6450	3
4	8620	9720	6900	15870	13500	10000	5070	2750	2350	2350	4980	6780	4
5	8620	9430	7000	16180	13350	9300	5070	2750	2350	2350	5410	7380	5
6	8620	9030	7150	16380	13350	9180	4980	2690	2350	2350	5720	7980	6
7	8770	8770	7380	16840	13500	8900	4850	2690	2280	2350	5850	8770	7
8	8900	8350	8230	17180	13640	8620	4750	2690	2280	2430	5850	9430	8
9	8900	8100	9550	17500	13500	8500	4650	2600	2280	2430	5850	9870	9
10	9030	7980	10950	17500	13500	8230	4550	2520	2200	2520	5850	10120	10
11	9570	7720	11670	17500	13500	7980	4440	2520	2200	2520	5850	10120	11
12	9880	7610	12750	17500	13640	7720	4330	2430	2200	2520	5720	10120	12
13	10420	7500	13500	17350	13800	7500	4240	2430	2200	2520	5620	10120	13
14	12750	7250	14400	17000	13950	7250	4130	2430	2200	2520	5620	10020	14
15	14880	7000	15050	16840	13950	7000	4030	2430	2200	2520	5520	9870	15
16	15870	6790	15200	16700	13950	6790	3950	2430	2200	2520	5410	9870	16
17	16180	6550	15360	16380	13950	6790	3950	2350	2130	2520	5300	9870	17
18	16180	6300	15540	16180	13950	6680	3740	2350	2130	2520	5410	9870	18
19	16180	6060	15540	15870	13950	6790	3650	2350	2130	2520	5520	9870	19
20	15870	6060	15540	15870	13950	6790	3650	2350	2130	2520	5520	10120	20
21	15870	6060	15700	15870	13800	6680	3550	2350	2200	2600	5520	10350	21
22	15540	6060	15870	15870	13640	6550	3470	2350	2200	2850	5520	11980	22
23	15200	6300	16040	15700	13500	6450	3380	2350	2200	3200	5520	13030	23
24	14880	6300	16180	15700	13030	6300	3380	2280	2280	3380	5410	14250	24
25	14400	6550	16380	15540	12600	6300	3280	2280	2280	3660	5410	14550	25
26	13950	6680	16380	15200	12420	6190	3280	2280	2350	3750	5410	14550	26
27	13500	6680	16700	15050	11980	6060	3200	2350	2350	3940	5520	14400	27
28	13200	6790	16700	14740	11510	5860	3110	2350	2430	3940	5520	13800	28
29	12750	.....	16700	14250	11230	5720	3020	2350	2430	4030	5620	13350	29
30	11980	.....	16530	13800	10950	5620	3020	2350	2430	4130	5720	12900	30
31	11230	.....	16380	.....	10800	.....	2930	2350	.....	4130	.....	12430	31



**Daily Discharge in Second-Foot of SPOKANE RIVER at SPOKANE for 1901.**  
(At O. R. & N. Co's. Ry. Bridge.)

(Computed from Rating Table in Water Supply Paper No. 39.)

Day	Jan.	Feb.	Mar.	Apr	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec. Day
1	11820	8120	10800	11230	13350	20090	9300	4140	2680	2600	2350	4250 1
2	11360	7620	13030	11100	14110	19550	9040	4040	2680	2600	2350	4250 2
3	10670	7380	15550	10950	15050	19050	8900	3950	2680	2600	2350	4250 3
4	10410	7000	17850	10800	16380	18520	8770	3850	2680	2600	2440	4450 4
5	10000	6790	19200	10670	17190	17850	8350	3750	2680	2600	2440	4450 5
6	9720	6540	19710	10550	17850	17190	8220	3750	2600	2600	2440	4650 6
7	9300	6300	19550	10410	18350	16530	7980	3750	2600	2600	2440	4750 7
8	9040	6060	19360	10300	18850	15870	7850	3660	2520	2600	2440	4750 8
9	8630	5950	19050	10130	19200	15200	7720	3660	2520	2600	2440	4750 9
10	8220	5850	18170	9880	19550	14880	7500	3550	2520	2600	2600	4750 10
11	8220	5630	17850	9560	19900	14400	7380	3470	2520	2600	2600	4750 11
12	7950	5520	17180	9560	20080	13800	7160	3380	2520	2440	2600	4750 12
13	7720	5300	16700	9720	20240	13030	7000	3290	2520	2440	2600	4750 13
14	8780	5180	15880	9880	20430	12750	6680	3200	2520	2440	2600	4650 14
15	10120	5180	15200	10410	20940	12600	6300	3120	2520	2520	2600	4550 15
16	11100	5520	14750	10670	21290	12150	6300	3120	2520	2520	2520	4450 16
17	11680	6200	14110	10800	21820	11980	5960	3020	2520	2520	2520	4340 17
18	11820	7720	13960	10800	22350	11680	5720	3020	2520	2440	2600	4450 18
19	11820	8500	13500	10950	22720	11510	5620	2940	2600	2440	2600	4140 19
20	11680	8900	13200	11230	22720	11510	5520	2940	2600	2350	2520	4040 20
21	11350	9040	12900	11350	22720	11350	5410	2940	2600	2350	2520	3950 21
22	10950	9180	12750	11520	22350	11240	5300	2940	2520	2350	2520	3950 22
23	10680	9040	12750	11980	21820	11110	5180	2940	2520	2350	2520	3950 23
24	10300	9040	12750	12280	21450	10800	4980	2940	2520	2350	3280	4140 24
25	10000	8900	12600	12600	21290	10550	4860	2940	2600	2280	3380	4750 25
26	9720	8900	12600	13030	20940	10420	4750	2850	2520	2280	3750	5190 26
27	9430	9180	12430	13030	20780	10300	4630	2850	2520	2280	3950	5190 27
28	9040	9880	12140	13030	20780	10300	4550	2850	2520	2280	4040	5300 28
29	8780	.....	11980	13030	20940	10000	4340	2760	2520	2350	4040	5410 29
30	8350	.....	11680	13030	21120	9560	4340	2760	2600	2350	4140	5300 30
31	8120	.....	11520	.....	20780	.....	4250	2760	.....	2350	.....	5190 31



Daily Discharge in Second-Foot of SPOKAN9 RIVER at SPOKANE for 1902.  
(At O. R. & N. Co's. Ry. Bridge.)

(Computed from Rating Table in Water Supply Paper No. 39.)

Day	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.	Day
1	5180	5080	8870	6300	12430	24540	8350	6550	3120	2440	2350	4750	1
2	5180	4980	8900	6300	12430	23800	8120	6450	3020	2440	2350	4750	2
3	5180	4750	9040	6300	12430	23080	8120	6200	2950	2440	2350	4850	3
4	5180	4750	9040	6300	12430	22350	8350	5950	2850	2440	2440	4850	4
5	5180	4650	9040	6450	12600	21450	9180	5720	2850	2440	2440	4850	5
6	5300	4550	8900	6680	12600	20600	12600	5620	2850	2440	2440	4850	6
7	5410	4340	8900	6900	12600	18520	13800	5410	2850	2440	2440	4850	7
8	5850	4340	8770	7250	12900	18170	15200	5190	2850	2440	2440	4750	8
9	6790	4340	8770	8120	13630	17500	15700	4980	2850	2440	2680	4750	9
10	7620	4450	8770	8770	14250	16830	15870	4850	2750	2350	3280	4850	10
11	8120	4450	8770	9300	15360	16180	15700	4750	2680	2350	3750	5080	11
12	8770	4340	8770	9550	16190	16180	15350	4650	2680	2350	3950	5300	12
13	8770	4340	8770	9550	16840	15540	14980	4550	2680	2350	4140	5520	13
14	8770	4340	8770	9550	17500	15540	14400	4450	2680	2350	4330	5850	14
15	8770	4250	8900	9550	18040	14880	13950	4250	2680	2350	4450	5950	15
16	8500	4250	8770	9550	18850	14560	13350	4250	2600	2350	4550	5850	16
17	8350	4340	8630	9550	19720	13950	12900	4140	2600	2350	4550	5720	17
18	7980	4650	8500	9550	20240	12900	12300	4030	2520	2280	4750	5720	18
19	7720	5420	8220	9880	20600	12600	11680	3950	2520	2200	4980	5520	19
20	7720	6200	8120	10410	20600	12430	11240	3950	2440	2200	5410	5300	20
21	7500	6680	7980	11110	20800	11820	10800	3750	2440	2200	5410	5180	21
22	7250	6900	7850	11820	21290	11510	10300	3750	2440	2140	5800	5080	22
23	7160	7250	7610	12140	22530	11110	9880	3750	2440	2140	5800	5080	23
24	6900	7250	7500	12430	23800	10670	9550	3750	2440	2140	5300	4980	24
25	6550	7500	7380	12600	24900	10420	9300	3660	2440	2050	5080	4850	25
26	6300	7850	7250	12740	25270	10000	8770	3470	2440	2050	5080	4850	26
27	6060	8220	7150	12600	25270	9550	8230	3470	2440	2050	4850	4850	27
28	5720	8500	7000	12600	24900	9300	7980	3380	2440	2200	4750	4850	28
29	5530	.....	6790	12600	24900	8900	7720	3280	2440	2200	4650	4980	29
30	5300	.....	6680	12430	24900	8630	7500	3200	2440	2200	4650	5080	30
31	5180	.....	6550	.....	24900	.....	7000	3200	.....	2200	.....	5080	31

**Daily Discharge in Second-feet of STORED RIVER AND OF  
(At O. R. & N. Co's Ry. Bridge and Olive Ave. Bridge.)  
(Computed from Rating Table in Water Supply Paper No. 39.)**

Day	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.	Day
1	5300	10950	4750	12440	20600	19900	12440	4980	2600	2350	3200	5620	1
2	5520	10420	4750	13630	20600	20780	11980	4860	2600	2350	3120	6300	2
3	5850	10300	4650	14400	20240	22000	11510	4750	2600	2350	3120	7000	3
4	7250	9450	4650	14750	20080	23250	10950	4550	2600	2350	3120	7720	4
5	10300	9180	4650	14750	19720	24340	10670	4450	2520	2350	3120	8220	5
6	12150	8630	4650	14750	19720	25450	10670	4330	2520	2440	3120	8630	6
7	13200	8500	4650	14750	20600	25270	10000	4250	2520	2440	3120	8500	7
8	13350	8120	4550	14560	20940	25100	9730	4130	2520	2520	3120	8220	8
9	13350	7980	4450	14400	21490	24710	9300	4040	2520	2520	3950	8220	9
10	13200	7980	4450	14260	22000	24710	9040	3950	2520	2520	4250	8220	10
11	13200	7500	4450	14110	22000	24340	8900	3850	2520	2520	4450	8220	11
12	12600	7225	4450	13500	21640	24150	8630	3750	2520	2600	4450	8220	12
13	11980	6780	4450	13350	21290	23990	8500	3660	2520	2680	4650	7720	13
14	11680	6550	4650	12600	20940	23250	8120	3560	2520	2750	4650	7500	14
15	11350	6450	4650	12440	20940	22540	7850	3480	2520	2850	4750	7500	15
16	10420	6300	4650	11980	22350	22000	7620	3390	2520	2850	4750	7250	16
17	10000	6060	4750	11980	23450	21830	7620	3390	2520	2940	4750	7150	17
18	10000	5850	4750	11980	23990	21120	7150	3290	2520	2940	4650	7000	18
19	9300	5720	4750	12300	23990	20950	6900	3200	2520	2940	4550	7000	19
20	9180	5720	4860	12440	23800	19900	6680	3200	2520	2940	4550	7000	20
21	8900	5720	4860	12750	23250	18850	6450	2850	2520	2940	4550	6900	21
22	8630	5520	4860	13200	22350	18180	6200	2850	2520	2850	4550	6900	22
23	8630	5300	4860	13950	21820	17500	6070	2750	2520	2850	4750	7000	23
24	8230	5180	4980	14750	20940	16840	5950	2520	2520	2680	4980	7000	24
25	8630	5080	5180	15700	20430	16180	5970	2520	2520	2680	5190	7000	25
26	10000	4960	5410	16400	20230	15540	5620	2600	2520	2680	5300	6790	26
27	11250	4980	5850	17180	19900	14880	5410	2600	2440	2750	5420	6790	27
28	11350	4860	6450	18690	19370	14250	5410	2600	2440	3380	5420	6680	28
29	11350	.....	7620	19550	13630	.....	5180	2600	2440	3290	5420	6550	29
30	11120	.....	7620	20600	19720	13030	5080	2600	2350	3290	5520	6450	30
31	11120	.....	11350	.....	19720	.....	4980	2600	.....	3200	.....	6200	31

NOTE: From July 8, 1903, discharges refer to Olive Ave. Bridge.

## Daily Discharge in Second-Feet of SPOKANE RIVER at SPOKANE for 1904.

(At Olive Ave. and Mission St. Bridges.)

(Computed from Rating Table in Water Supply Papers Nos. 39 and 135.)

Day	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.	Day
1	6200	4860	5180	8470	27400	18200	8470	3510	1990	1410	1350	1610	1
2	6070	4750	5000	8470	27590	17860	8250	3510	1900	1410	1350	1690	2
3	5950	4750	5300	8470	27080	17710	8050	3420	1900	1410	1350	1770	3
4	5860	4540	5300	8650	26520	17380	7860	3350	1840	1410	1350	1770	4
5	5720	4540	5300	8890	26150	17100	7550	3270	1840	1350	1350	1770	5
6	5620	4540	5520	9310	25780	16650	7350	3100	1840	1350	1350	1770	6
7	5620	4540	5620	9730	25250	16500	7160	3030	1840	1350	1350	1840	7
8	5530	4340	6450	10180	24710	16210	6950	3030	1770	1350	1350	1770	8
9	5420	4340	8230	10520	23980	16050	6760	2880	1770	1350	1300	1770	9
10	5300	4340	10420	10880	22940	15770	6470	2880	1770	1350	1300	1770	10
11	5300	4250	11820	11350	22280	15330	6290	2800	1770	1350	1300	1770	11
12	5300	4250	12300	12600	21750	14920	6100	2710	1690	1350	1300	1770	12
13	5300	4250	12430	14200	21400	14490	6000	2640	1690	1300	1300	1770	13
14	5300	4250	12430	16200	21080	13940	5720	2640	1610	1300	1300	1840	14
15	5420	4140	12430	18650	20750	13520	5530	2580	1610	1300	1300	1840	15
16	5620	4140	12300	21580	20390	13120	5530	2580	1540	1300	1300	1840	16
17	4990	4250	12300	25070	20250	12720	5350	2500	1490	1300	1350	1840	17
18	5180	4250	11680	26890	20100	12600	5250	2500	1490	1350	1300	1840	18
19	5420	4250	11850	27240	19920	12210	5150	2420	1490	1350	1300	1770	19
20	5530	4250	11510	27240	20100	11980	4970	2340	1490	1350	1300	1770	20
21	5620	4250	11510	27590	20100	11710	4900	2340	1410	1350	1350	1690	21
22	5620	4250	11510	27960	20100	11350	4710	2280	1410	1410	1350	1690	22
23	5620	4340	11240	27960	20250	10990	4610	2200	1410	1410	1350	1770	23
24	5530	4450	10950	27960	20590	10640	4430	2200	1410	1410	1490	1770	24
25	5530	4540	10670	27240	20920	10180	4350	2200	1410	1410	1490	1770	25
26	5420	4650	10420	26520	20920	9970	4180	2120	1410	1350	1540	1770	26
27	5300	4860	10000	25780	20420	9520	4080	2040	1410	1350	1540	1770	27
28	5300	4980	9720	25620	19920	9300	3920	1990	1410	1350	1540	1770	28
29	5180	5180	9450	25990	19300	8890	3840	1990	1410	1350	1610	1770	29
30	5080	.....	9450	26520	18980	8670	3750	1990	1410	1350	1610	1840	30
31	4990	.....	9040	.....	18500	.....	3670	1990	.....	1350	.....	1900	31

NOTE: From April 1, 1904, discharges were computed from rating table found in W. S. Paper No. 135.

TABLE PREPARED BY THE SECOND BOARD OF SPOKANE AND RIVER AT SPOKANE FOR 1904.  
(AT MISSION ST. BRIDGES.) (W. S. PAPER NO. 135.)



# Daily Discharge in Second-Foot of SPOKANE RIVER at SPOKANE for 1905.

(At Mission St. Bridge.)

(Computed from Rating Table in Water Supply Paper No. 135.)

Day	Jan.	Feb.	Mar.	Apr	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec. Day
1	2110	2280	2570	7450	8990	8880	5670	2500	1410	1350	2640	2580 1
2	2200	2280	2710	7350	8770	8880	5520	2420	1410	2000	2640	2580 2
3	2330	2280	2870	7250	8570	8990	5520	2340	1230	2040	2640	2580 3
4	2350	2120	3100	7060	8470	9080	5350	2340	1490	1750	2720	2630 4
5	2350	2120	3420	6950	8250	9200	5150	2280	1230	1840	2640	2500 5
6	2350	2120	3750	6870	8050	9300	4970	2200	1300	1900	2580	2580 6
7	2350	2120	4080	6760	7850	9410	4890	2200	1410	2040	2640	2500 7
8	2310	2200	4350	6760	7650	9520	4800	2040	1610	2280	2580	2500 8
9	2280	2200	4610	6870	7850	9300	4610	1990	1690	2340	2500	2500 9
10	2210	2120	4710	6950	7960	9300	4430	1900	1830	2420	2500	2500 10
11	2200	2040	4800	7060	8250	9300	4350	2120	1760	2630	2420	2420 11
12	2120	2040	4970	7060	8470	9080	4180	1990	1610	2720	2330	2420 12
13	2040	1980	5070	7060	8670	8990	4000	1760	1760	2880	2330	2420 13
14	1980	1980	5140	7060	8880	8770	3920	1760	1690	2790	2330	2340 14
15	1900	1980	5250	6870	8770	8470	3830	1690	1760	2790	2330	2280 15
16	1900	1980	5250	6870	8880	8250	3750	1690	1690	2780	2330	2280 16
17	1900	1900	5140	6870	8880	7850	3580	1610	1690	2790	2280	2340 17
18	1900	1900	5140	6870	9000	7850	3420	1610	1690	2780	2200	2340 18
19	1900	1900	5350	6870	9080	7550	3420	1610	1760	2720	2200	2340 19
20	1900	1900	5530	6950	9080	7260	3350	1610	1760	2790	2200	2500 20
21	1900	1900	5810	7170	9080	7770	3270	1550	1610	2720	2200	2500 21
22	1900	1900	6000	7350	9200	6860	3100	1550	1760	2640	2200	2500 22
23	1900	1900	6180	7650	9080	6670	3100	1490	1760	2640	2200	2500 23
24	1900	1900	6470	7750	9200	6670	3030	1490	1490	2640	2040	2500 24
25	1900	1980	6570	8050	9080	6390	2940	1400	1490	2720	2280	2500 25
26	1980	2040	6760	8370	9080	6290	2880	1400	1490	2720	2330	2500 26
27	1980	2200	6950	8670	9080	6190	2800	1400	1490	2500	2500	2500 27
28	2040	2340	7250	8990	9080	6100	2720	1350	1240	2850	2420	2500 28
29	2200		7350	9080	9080	6000	2630	1350	1240	2640	2420	2420 29
30	2280		7450	8990	9080	5900	2630	1350	1240	2640	2500	2420 30
31	2280		7550		9080		2580	1490		2640		2420 31



## Daily Discharge in Second-Foot of SPOKANE RIVER at SPOKANE for 1906.

(At Mission St. Bridge.)

(Computed from Rating Table in Water Supply Paper No. 214.)

Day	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.	Day
1	2420	3510	8250	8750	17100	10180	5810	2420	1690	1400	1900	4180	1
2	2420	3670	8250	9720	16800	10300	5620	2340	1770	1630	1990	4180	2
3	2420	3920	8250	10300	16500	10300	5450	2340	1580	1510	2050	4090	3
4	2420	4090	7960	10870	16200	10400	5250	2420	1580	1470	1690	4000	4
5	2200	4250	7850	11220	16200	10300	5150	1850	1690	1510	1580	4260	5
6	2280	4610	7650	11340	15900	10180	4970	1900	1630	1580	1900	5350	6
7	2580	4610	7550	11600	15480	10070	4890	2050	1630	1630	1850	4890	7
8	2420	5150	7450	12100	15050	9830	4790	2120	1690	1350	2120	4800	8
9	2500	5150	7350	12600	14610	9720	4710	2280	1990	1580	2280	5070	9
10	2420	5070	7350	13250	14200	9520	4430	1900	1630	1470	2280	5070	10
11	2500	5070	7260	13940	13780	9300	4260	1850	1690	1510	2120	5620	11
12	2500	5070	7260	14200	13650	9080	4000	1850	1690	1510	1770	4890	12
13	2500	4970	7170	14330	13380	8980	3830	1850	1580	1470	2120	4520	13
14	2500	4710	7170	14490	13000	8780	3670	1850	1580	1580	1900	4610	14
15	2580	4430	7170	14330	13250	8670	3580	1900	1580	1350	2050	4520	15
16	2580	4350	7070	14200	13000	8470	3580	1990	1580	1690	3670	4520	16
17	2580	4250	6850	14200	12600	8250	3510	2050	1510	1580	3190	4440	17
18	2580	4350	6660	14490	12320	8050	3510	1850	1630	1770	3830	4520	18
19	2580	4430	6470	14770	11820	7850	3190	1580	1690	1690	6670	4440	19
20	2500	4970	6390	14770	11470	7620	3350	1850	1630	1770	4970	4520	20
21	2500	5710	6190	15230	11100	7450	3100	1850	1470	1770	5900	4520	21
22	2500	6390	6100	15480	10750	7350	2950	2120	1470	1690	6550	4610	22
23	2580	6950	5900	15900	10520	7170	2880	1850	1400	1690	5350	4610	23
24	2580	7350	5900	16800	10300	6950	2950	1690	1400	1690	5620	4610	24
25	2840	7850	5900	18030	10060	6760	2800	1690	1690	1770	5620	5350	25
26	2720	7960	6000	18200	9520	6470	2710	1770	1580	1690	5620	5900	26
27	2880	8150	6190	18330	9620	6390	2580	1690	1580	1630	5620	6560	27
28	3100	8250	6660	18030	9620	6190	2580	1850	1580	1900	5520	7450	28
29	3180	.....	7660	17700	9410	6100	2500	1690	1630	1580	5350	8470	29
30	3350	.....	7550	17550	9520	6000	2580	1770	1630	1770	5150	8780	30
31	3420	.....	8050	.....	9620	.....	2500	1630	.....	1850	.....	8880	31

NOTE: Discharge under artificial control from Post Falls Dams during summer months.

## PLAINTIFF'S EX. 23.

## CONDENSED ESTIMATE OF REPRODUCTION COST

JUNE 30, 1914

## ST. MARIES

Power Plant Equipment.....	\$ 1,200.
Substation Buildings .....	140.
Substation Equipment .....	1,406.
Poles and Fixtures .....	4,302.
Transmission System .....	467.
Distribution System .....	3,663.
Line Transformers .....	2,664.
Service Connections .....	2,427.
Meters .....	3,493.
Municipal Lamp Equipment.....	750.
Tools and Instruments.....	350.
Furniture and Fixtures.....	650.
Engineering, Legal and General Expense.....	2,151.
Interest During Construction.....	1,183.
Stores and Working Capital.....	3,499.
Brokers' Fees .....	1,417.
	<hr/>
	\$29,762.

## DETAILED ESTIMATE OF REPRODUCTION COST

## ST. MARIES

JUNE 30, 1914.

## POWER PLANT EQUIPMENT.

Generator, Warren, 75 K. W. 2300 V.

60 Cycle .....	Number, 1	\$1,200.00	\$1,200.
			<hr/>
			\$1,200.

## SUBSTATION BUILDINGS.

Transformer House, Corrugated Iron.....Sq. Ft.	100	1.40	140.
			<hr/>
			\$ 140.

## SUBSTATION EQUIPMENT.

Potential Regulator, G. E. Type I. R. T.

Form F. 4, with switchboard and attachments .....	Est. Cost,	1,050.
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Constant Current Transformers, 8 K. W.

No. 502,481, Type R. B. Form A, with switchboard and attachments.....	Est. Cost,	356.
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\$1,406.

## POLES AND FIXTURES.

*Transmission Lines.*

Cedar Poles, 20 ft., Unpainted.....	Number, 1	3.32	3.
Cedar Poles, 25 ft., Unpainted.....	Number, 14	4.36	61.
Cedar Poles, 30 ft., Unpainted.....	Number, 2	5.62	11.
Cedar Poles, 35 ft., Unpainted.....	Number, 5	6.77	34.
Cedar Poles, 40 ft., Unpainted.....	Number, 4	8.09	32.
Cedar Poles, 45 ft., Unpainted.....	Number, 2	9.87	20.
Cedar Poles, 55 ft., Unpainted.....	Number, 1	12.92	13.
Cross Arms, 4 Pin, Single, Small.....	Number, 10	0.69	7.
Cross Arms, 2 Pin, Single.....	Number, 17	0.59	10.

*Distribution Lines.*

Cedar Poles, 20 ft., Unpainted.....	Number, 1	3.32	3.
Cedar Poles, 25 ft., Unpainted.....	Number, 34	4.36	148.
Cedar Poles, 30 ft., Unpainted.....	Number, 137	5.62	770.
Cedar Poles, 35 ft., Unpainted.....	Number, 199	6.77	1,347.
Cedar Poles, 40 ft., Unpainted.....	Number, 57	8.09	461.
Cedar Poles, 45 ft., Unpainted.....	Number, 16	9.87	158.
Cedar Poles, 50 ft., Unpainted.....	Number, 3	11.24	34.
Cedar Poles, 55 ft., Unpainted.....	Number, 2	12.92	26.
Cedar Poles, 60 ft., Unpainted.....	Number, 1	14.70	15.
Cedar Poles, 85 ft., Unpainted.....	Number, 2	40.00	80.
Cross Arms, 6 Pin, Single, Large.....	Number, 255	1.00	255.
Cross Arms, 6 Pin, Double, Large.....	Number, 13	2.25	29.
Cross Arms, 6 Pin, Single, Small.....	Number, 78	.80	62.
Cross Arms, 6 Pin, Double, Small.....	Number, 19	1.92	36.
Cross Arms, 4 Pin, Single, Large.....	Number, 43	.79	34.
Cross Arms, 4 Pin, Single, Small.....	Number, 160	.69	110.
Cross Arms, 4 Pin, Double, Small.....	Number, 6	1.69	10.
Cross Arms, 2 Pin, Single.....	Number, 110	.59	65.
Cross Arms, 2 Pin, Double.....	Number, 6	1.51	9.
Iron Steps.....	Number, 351	.10	35.
Head Guys, 105 ft., Uninsulated.....	Number, 50	1.80	90.
Head Guys, 110 ft., Insulated.....	Number, 10	2.10	21.
Stub Guys, 65 ft., Uninsulated.....	Number, 15	4.80	72.
Stub Guys, 55 ft., Insulated.....	Number, 3	5.00	15.
Anchor Guys, 40 ft., Uninsulated.....	Number, 30	6.20	186.
Anchor Guys, 45 ft., Insulated.....	Number, 6	6.60	40.

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\$4,302.

## TRANSMISSION SYSTEM.

Copper Wire, No. 6 W. P.....	Trip. Mi. 1.27	367.75	467.
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\$ 467.

## DISTRIBUTION SYSTEM.

Copper Wire, No. 4 W. P.....	Trip. Mi. 0.113	538.16	61.
Copper Wire, No. 6 W. P.....	Trip. Mi. 1.192	367.75	438.
Copper Wire, No. 8 W. P.....	Trip. Mi. 3.400	248.90	846.
Copper Wire, No. 10 W. P.....	Trip. Mi. 0.047	186.92	9.
Copper Wire, No. 6 W. P.....	Loop Mi. 1.214	252.69	307.
Copper Wire, No. 8 W. P.....	Loop Mi. 2.832	171.46	486.
Copper Wire, No. 10 W. P.....	Loop Mi. 0.107	129.20	14.
Copper Wire, No. 8 W. P.....	Sgle. Mi. 0.293	94.61	28.
Copper Wire, No. 6 W. P.....	Sgle. Mi. 6.064	137.89	836.
Copper Wire, No. 6 Bare.....	Trip. Mi. 2.049	296.27	607.
Copper Wire, No. 8 Bare.....	Trip. Mi. 0.061	192.90	12.
Copper Wire, No. 10 Bare.....	Trip. Mi. 0.141	132.74	19.

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\$3,663.

## LINE TRANSFORMERS.

G. E., 1½ K. W.....	Number, 1	33.76	34.
G. E., 3 K. W.....	Number, 9	46.96	423.
G. E., 5 K. W.....	Number, 7	63.36	444.
G. E., 10 K. W.....	Number, 6	100.83	605.
G. E., 15 K. W.....	Number, 3	137.99	414.
Wh., 1 K. W.....	Number, 1	31.96	32.
Wh., 2 K. W.....	Number, 2	42.07	84.
Wh., 5 K. W.....	Number, 1	70.02	70.
Wh., 10 K. W.....	Number, 5	111.69	558.

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\$2,664.



**SERVICE CONNECTIONS.**

Services, 2 Wire, No. 10 W. P.....	Number, 371	5.36	1,989.
Services, 3 Wire, No. 8 W. P.....	Number, 73	6.00	438.

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\$2,427.**METERS.**

Wh., 5 A. 100 V. 2 Wire.....	Number, 196	6.57	1,288.
Wh., 5 A. 200 V. 3 Wire.....	Number, 27	7.34	198.
Wh., 10 A. 200 V. 2 Wire.....	Number, 5	8.48	42.
Wh., 10 A. 200 V. 3 Wire.....	Number, 2	8.48	17.
Wh., 10 A. 200 V. 3 Wire.....	Number, 3	7.64	23.
Wh., 10 A. 200 V. 3 Wire.....	Number, 2	8.48	17.
Wh., 20 A. 100 V. 2 Wire.....	Number, 2	9.58	19.
Wh., 20 A. 200 V. 2 Wire.....	Number, 1	10.50	11.
Wh., 20 A. 200 V. 3 Wire.....	Number, 1	10.50	11.
Wh., 40 A. 200 V. 2 Wire.....	Number, 1	13.86	14.
Wh., 40 A. 200 V. 3 Wire.....	Number, 1	13.86	14.
G. E., 5 A. 100 V. 2 Wire.....	Number, 146	9.61	1,403.
G. E., 5 A. 200 V. 3 Wire.....	Number, 4	10.46	42.
G. E., 10 A. 200 V. 3 Wire.....	Number, 1	11.52	12.
G. E., 10 A. 100 V. 2 Wire.....	Number, 1	10.78	11.
G. E., 25 A. 200 V. 3 Wire.....	Number, 1	14.24	14.
Meter Installations .....	Number, 357	1.00	357.

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\$3,493.**MUNICIPAL LAMP EQUIPMENT.**

Pole Lamps and Fixtures.....	Number, 75	10.00	750.
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\$ 750.**TOOLS AND INSTRUMENTS.**

Estimated Cost .....			350.
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\$ 350**FURNITURE AND FIXTURES.**

Estimated Cost .....			650.
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\$ 650.**ENGINEERING, LEGAL AND GENERAL EXPENSE.**

Ten Per Cent of All Preceding Items.....			\$2,151.
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\$2,151**INTEREST DURING CONSTRUCTION.**

Five Per Cent of All Preceding Items.....			1,183.
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\$1,183.**STORES AND WORKING CAPITAL.**

Stores on Hand.....	Est. Cost,		675.
Necessary Working Capital.....	Estimated,		2,824.

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\$3,499.**BROKERS' FEES.**

Five Per Cent of All Preceding Items.....			1,417.
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\$1,417.

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\$29,762.

Filed Dec. 19, 1919.

W. D. McReynolds, Clerk.



## PLAINTIFF'S EXHIBIT 25

OFFICIAL STATEMENT REGARDING MUNICIPAL BONDS  
OF IDAHO FALLS, BONNEVILLE COUNTY, IDAHO.

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Amount to be sold, \$35,000.00.

Rate of Interest not to exceed 6 per cent.

Date of sale, June 6, 1919. Hour, 8:00 p. m. Sealed bids or auction, sealed bids, may be converted into auction.

What deposit required, if any, \$3,500.00.

Bonds to be dated July 1, 1919, and mature as follows: July 1, 1939—10-20 optional.

If redeemable before maturity, state when, after ten years.

Denomination, \$1000.00.

Purpose of Issue, Improvement on hydro-electric plant.

May bonds be registered as to principal, No. As to interest, No.

Interest is payable when, July 1 and January 1.

Interest is payable where, National City Bank, N. Y.

Principal is payable where, same place.

Is principal payable in gold, yes.

Has tax been levied to pay interest and principal when due, yes.

What Law or Authority are Bonds issued under, 2315 K Compiled Laws as Amended.

Will proceeds of these Bonds be used directly or indirectly for other purposes than that stated above, No.

If authorized by an election give votes, for, 94. Against, 3.

Date of election, May 9, 1919.

Has there ever been any default or compromise in the payment of any of the municipality's obligations, No.

Have any previous issues of Bonds been contested, no.

Is there any controversy or litigation pending or threatened concerning the validity of these bonds, the Corporate existence or boundaries of the municipality, or the title of the present officers to their respective offices, no.

What amount of additional bonds will probably be issued during the coming twelve months, \$100,000.00.

At what time, July 1, 1919.

When was City incorporated, Jan. 5, 1900.

True value (estimated) of all taxable property in municipality, \$10,000,000.00

Assessed valuation of real and personal property, equalized for 1918 .....	3,915,488.00
Total bonded debt, including this issue .....	263,077.27
Net floating debt, or other debt in addition to bonded debt .....	None
Amount bonds outstanding issued by municipality for water works, and electric power plant and system including this issue .....	223,500.00
Sinking fund for water works bonds (not included above), none, bonds paid as sinking fund is accumulated.	
Value of property owned by municipality, including hydro-electric plant .....	400,000.00

Population—State or U. S. Census, 1910, 4900. Present estimate, 10,000.

Principal products or exports, hay, grain, potatoes, sugar and livestock.

Bonds previous issued and now outstanding as follows:

Amount	Purpose of Issue	Rate	Due
\$10,000.00,	hydro-electric plant.....	5 %	June 1920
\$13,500.00,	hydro-electric plant.....	6 %	Sept. 1922
\$95,000.00,	hydro-electric plant.....	6 %	July 1930
\$35,000.00,	hydro-electric plant.....	5 %	Jan. 1933
\$27,077.27,	Street Improvements.....	5 %	Jan. 1, 1937
\$35,000.00,	hydro-electric plant.....	5½ %	July 1, 1937
\$12,500.00,	Street Improvements.....	5½ %	July 1, 1937

The foregoing statement I hereby certify to be, to the best of my knowledge and belief correct.

In witness whereof, I have hereunto set my hand and official seal, this 21st day of May, 1919.

Signature, GEO. B. RICHES,  
Official Title, City Clerk.

(SEAL)

Filed Dec. 19, 1919.

W. D. McReynolds, Clerk.

PLAINTIFF'S EXHIBIT 26

STATEMENT OF BONDS

Please make each statement full and explicit.

By whom issued? Bingham County, Idaho.  
WILL BONDS BE SOLD AT PUBLIC OR PRIVATE SALE?  
DATE OF SALE? Sealed or  
Auction Bids?  
Conditions of sale, Is certified check required with bid? Give amount.  
Amount for sale, \$ Denomination, Registered  
or Coupon?  
Purpose of issue?  
If refunding or funding, state purpose of original indebtedness?  
Date of Bonds?  
Date of Maturity?  
If maturity is optional, give date of option?  
Rate of interest per cent, payable when  
(Annually or Semi-Annually)  
WHERE principal and interest payable? Gold or  
Currency-  
If issue sanctioned by popular vote, how many votes for? against.  
Give date of holding such election.  
Issued under what law?  
Send printed copy of law, if possible. (Be particular as to Chapter and Section, also date of passage)  
Has there been or is there now pending or threatened any litigation whatever affecting  
in any manner, this issue of bonds?  
When was City, District or County issuing these Bonds incorporated or organized?  
There are included within the boundaries of this County or District  
miles of railroad and acres.  
Principal products or industries

FINANCIAL EXHIBIT

Assessed value for taxation (latest appraisement) - - - - - \$13,698.2  
Estimated actual value of taxable property - - - - - \$30,000.4  
TOTAL BONDED DEBT, INCLUDING THIS ISSUE? - - - - - \$ None  
Floating or unfunded debt in addition to bonded debt, 1918 Warrants out \$52,140.4  
(Ample funds to take up these warrants from current 1918-2nd half taxes and delinquent taxes.)  
Cash value of Sinking Funds held for debt redemption - - - - - \$ None  
Water Works Bonds included in total debt - - - - - \$ None  
Population, 1912 Census 11,000. Estimated now 16,000. Tax rate, State & Co. 18.32  
If School District Bonds, state number of acres in the District. Val  
per acre \$  
Has there ever been ANY DEFAULT in payment of any obligations? None.  
Are any other issues of bonds in contemplation or authorized? If so, give amount  
purposes and probable dates of sale

I HEREBY CERTIFY that the foregoing statement is true to the  
best of my knowledge and belief.

[SEAL] Signature, F. M. FISHER  
Official title Auditor.

Dated at Blackfoot, Idaho, this 20th day of February, 1919.

Please return this statement promptly with PRINTED ADVERTISEMEN  
OF SALE, and any other printed data relating to issue. Also include copy c  
election notice if Bonds have been voted.

Filed, Dec. 19, 1919,  
W. D. McREYNOLDS, Clerk.

## PLAINTIFF'S EXHIBIT 27.

## TRANSCRIPT OF PROCEEDINGS

*In Re \$500,000.00 Bond Issue, Nampa Highway  
District, Canyon County, Idaho.*

STATE OF IDAHO,  
COUNTY OF CANYON,  
NAMPA HIGHWAY DISTRICT,—ss.

A regular meeting of the Board of Highway Commissioners of the Nampa Highway District, Canyon County, Idaho, was held pursuant to law at 10:00 o'clock A. M., on Monday, the 5th day of May, 1919, at the office of said Board in the City Hall in the City of Nampa, County of Canyon, State of Idaho, in said Highway District, at which meeting the following members of said Board were present:

C. W. Lynde, Commissioner and President of the Board.

J. W. Brandt, Commissioner.

Wm. B. Crayne, Commissioner.

A. L. Anderson, Secretary of the Board.

Constituting all of the members of said Highway Board and its Secretary. The following proceedings, among others, were had and taken, to-wit:

Thereupon, Commissioner Wm. B. Crayne introduced and moved the adoption of the following resolution:

## RESOLUTION.

WHEREAS, the Highway Board of the Nampa Highway District of Canyon County, Idaho, deems it advisable, and it is hereby declared to be nec-



essary that the roads and highways of said District be improved and repaired, and that further highways be constructed within said District; and,

WHEREAS, the said Board has caused to be made all necessary and preliminary arrangements to carry on said construction, improvement or repair on said highways, and for the purchase of material and machinery therefor, to the best interest of the said Highway District; and,

WHEREAS, it is estimated that the cost of such construction, improvement and repair of such highways within said District, and the purchase of the necessary material and machinery therefor, and the necessary expense of the District in connection therewith, will be approximately Five Hundred Thousand Dollars (\$500,000.00); and,

WHEREAS, the said Board cannot at once levy a sufficient tax to provide for the said construction, improvement and repair of the highways within the said District, and for the purchase of material and machinery therefor, without exceeding the limit of taxation provided by law, and it appears, and the said Board does hereby and herewith find, declare and determine that the indebtedness and liability that would be created by the construction, improvement and repair of the said highways within the District, and the purchase of material and machinery therefor or the issuance of bonds for that purpose will exceed the current revenue for the year 1919; and,

WHEREAS, the amount in the Treasury of said Highway District is insufficient for the construction, improvement, and repair of the said highways within the said District, or for the purchase of material and machinery therefor, or for the necessary expenses of said District in connection therewith as above contemplated, and it is therefore deemed and hereby declared necessary for said Highway District to borrow money and issue therefor, its negotiable bonds to an amount aggregating the principal sum of Five Hundred Thousand Dollars (\$500,000.00) with negotiable interest coupons attached; and,

WHEREAS, it appears and the said Board does hereby find and determine that the issuance of the said bonds for the purpose aforesaid will increase the amount of bonded indebtedness of said Highway District; and,

WHEREAS, the assessed valuation of all the taxable property in said District as shown by the last preceding assessment list, being the assessment list for the year 1918, is the sum of Seven Million One Hundred Fifty-eight Dollars (\$7,000,-158.00); and,

WHEREAS, the said Highway District has no outstanding bonded indebtedness, nor indebtedness of any kind whatsoever, and the proposed issue of Five Hundred Thousand Dollars (\$500,000.00) bonds aforesaid will not exceed Ten Per centum (10%) of the valuation of the taxable property in

said Highway District as shown by the last preceding assessment, as aforesaid; Now, therefore,

BE IT RESOLVED AND ORDERED, AND IT IS HEREBY RESOLVED AND ORDERED BY THE BOARD OF HIGHWAY COMMISSIONERS OF THE Nampa Highway District, Canyon County, Idaho, as follows:

Section 1. That the Highway Board of said District does hereby determine that it is advisable and for the best interests of said District that negotiable coupon bonds of said District be issued for the following purposes, to-wit: for the purpose of the construction, improvement, or repair of any of the highways within the District, for the purchase of material and machinery therefor, and for the necessary expenses of the District in connection therewith, or for any or all of such purposes.

Section II. That the total amount, for which such bonds shall be issued, is Five Hundred Thousand Dollars (\$500,000.00) and the rate of interest thereon shall be at such rate not exceeding Six (6) per centum per annum, as said Highway Board shall determine.

Section III. That upon the issuance of any part or all of said bonds so proposed to be issued, the Highway Board shall direct to be levied and shall thereafter levy annually upon all of the taxable property of said Highway District, a tax which will produce a sum sufficient to pay the interest on such bonds and to constitute a sinking fund for the payment of the principal thereof within



twenty (20) years of the time of the issuance of said bonds.

SECTION IV. That a special election is hereby ordered and called to be held in Nampa Highway District, Canyon County, Idaho, on Tuesday, the 27th day of May, A. D. 1919, between the hours of 8:00 o'clock A. M. and 7:00 o'clock P. M., of said day, at the respective polling places within the three (3) Election Precincts in said Highway District hereinafter designated, at which election there will be submitted to the qualified Electors, who are residents of said Highway District, the question of issuing the negotiable coupon bonds of said District to the amount of Five Hundred Thousand Dollars (\$500,000.00) for the purposes as in this Resolution set forth.

SECTION V. The Election Precincts shall be and remain as heretofore determined by said Board of Highway Commissioners, and the names of said Precincts and the location of the polling places therein, and the names of the Judges who will thereat conduct the said election shall be as follows, to-wit:

Name of Precinct:	Polling Place:	Judges:
	At Office of Highway	R. A. Orr
Nampa Precinct.	Board in City	John Pipher
	Hall at Nampa, Idaho.	J. S. Hulbert
	At Gem State Lumber	Guy Kelley
Bowmont Precinct.	Co. Office	Sam Emmert
	Bowmont, Idaho.	J. T. Eubanks



At Independent Lumber A. K. Stoddard  
 Melba Precinct. Co. Office Frank Sanford  
 at Melba, Idaho. Rufus Mosher

SECTION VI. The ballots to be used in voting upon the question submitted shall be furnished by the Secretary of the Highway District to the Judges of Election to be by them furnished to the voters, and shall be printed in substantially the following form, to-wit:

SPECIAL BOND ELECTION  
 in  
 NAMPA HIGHWAY DISTRICT  
 CANYON COUNTY, IDAHO.  
 HELD TUESDAY, MAY 27, A. D., 1919

OFFICIAL BALLOT

In favor of issuing bonds to the amount of Five Hundred Thousand Dollars (\$500,000.00) for the purposes stated in Resolution of May 5th, A. D., 1919.



Against issuing bonds to the amount of Five Hundred Thousand Dollars (\$500,000.00) for the purposes stated in Resolution of May 5th, A. D., 1919.



Instruction: The voter will place a cross (X) in the circle to the right of the answer appearing above, indicating his choice.

Section VII. No ballot for or against said question shall be received by the Judges unless the person offering the same shall be a qualified Elector and resident of said District.

Section VIII. That immediately upon the close of the polls as aforesaid, the officers conducting the said election at the polling places in each of the several Election Precincts of said Highway District shall proceed to canvass the votes cast thereat and declare the result of said election and file the same together with the stubs of all ballots cast and poll book and tally sheet used thereat, with the Secretary of said Highway District.

Section IX. That the Secretary of said Highway District be, and he is hereby authorized, ordered, and directed to give the necessary notices of said bond election for the submission of said question to a vote, by causing a notice of said election to be published for at least ten (10) days in the Nampa Record, that is to say, in three (3) successive issues of the Nampa Record, a weekly newspaper published in Nampa, Canyon County, Idaho, and of general circulation in said County and Highway District, and by causing copies of said notice to be posted in three (3) public places in each of the Election Precincts of said Highway District, one of which shall be the polling place, which notice shall be in substantially the following form:

PUBLIC NOTICE  
of  
HIGHWAY BOND ELECTION  
NAMPA HIGHWAY DISTRICT  
CANYON COUNTY, IDAHO

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Public notice is hereby given that a special election of the qualified Electors of Nampa Highway District, Canyon County, Idaho, has been, pursuant to law by the action of the Highway Board of said District, called for, and the same will be held on Tuesday, the 27th day of May, A. D., 1919, at the polling places hereinafter mentioned in the various election precincts in said Highway District, at which election there will be submitted the question of the issuance of negotiable coupon bonds of said District in the amount of Five Hundred Thousand Dollars (\$500,000.00) said bonds to be payable within twenty years (20) from the issuance thereof, and to bear interest at a rate not exceeding six (6) per centum per annum, for the purpose of the construction, improvement, or repair of any of the highways within said District, for the purchase of material and machinery thereof, for the necessary expenses of said District in connection therewith, or for any or all of such purposes.

The Highway Board has designated the voting places in the various Election Precincts in said Highway District, which shall be and remain as heretofore determined by said Board, and has appointed the Judges of Election, who will conduct

the election thereat as follows:

Name of Precinct:	Polling Places:	Judges:
	At Office of Highway	R. A. Orr
Nampa Precinct.	Board in City	John Pipher
	Hall at Nampa, Idaho.	J. S. Hulbert
	At Gem State Lumber	Guy Kelley
Bowmont Precinct.	Co., Office	Sam Emmert
	at Bowmont, Idaho.	J. T. Eubanks
	At Independent Lumber	A. K. Stoddard
Melba Precinct.	Co., Office	Frank Sanford
	at Melba, Idaho.	Rufus Mosher

The ballot boxes for the reception of ballots upon said question will be opened at the hour of 8:00 o'clock in the forenoon on said day at said polling places, and will be open continuously during said day, and will be closed at the hour of 7:00 o'clock P. M., of said day.

No ballot for or against said question shall be received by the Judges unless the person offering the same shall be a qualified elector and a resident of said District.

IN WITNESS WHEREOF, the Board of Highway Commissioners of the Nampa Highway District of Canyon County, Idaho, has caused this Notice to be given as required by law, this 5th day of May, A. D. 1919.

C. W. LYNDE,

President of Highway Board of Commissioners,  
Nampa Highway District,  
County, Idaho.

(SEAL)



Attest:

A. L. ANDERSON, Secretary.

Approved:

C. W. Lynde, President.

J. W. Brandt, Commissioner.

Wm. B. Crayne, Commissioner.

(Seal)

Attest:

A. L. Anderson, Secretary.

Said motion was duly seconded by Commissioner J. W. Brandt, and the question being upon the adoption of the foregoing resolution, the roll was called with the following result:

President, C. W. Lynde, Aye.

Commissioner, J. W. Brandt, Aye.

Commissioner, Wm. B. Crayne, Aye.

And said motion was, by the President, declared carried and the foregoing resolution duly and unanimously adopted.

C. W. LYNDE,

(Seal)

President.

Attest:

A. L. ANDERSON, Secretary.

Thereupon, Commissioner J. W. Brandt introduced and moved the adoption of the following resolution:

---

### RESOLUTION.

WHEREAS, an official election stamp for use at the special bond election of the Nampa Highway

District to be held on May 27th, within the Nampa Highway District, is necessary for the use of the election Judges in stamping the ballots cast at said election, and,

“WHEREAS, it is the duty of the Highway Board of Commissioners to designate and adopt an official election stamp for such use at said election under and by virtue of the laws of this State in such case made and provided. Now therefore,

BE IT RESOLVED AND ORDERED, AND IT IS HEREBY RESOLVED AND ORDERED BY THE BOARD OF HIGHWAY COMMISSIONERS OF THE NAMPA HIGHWAY DISTRICT OF CANYON COUNTY, IDAHO, as follows:

Section 1. That the Highway Board of Commissioners of said Nampa Highway District, do hereby designate and adopt the following official Election stamp to be used at the special bond election to be held in the Nampa Highway District on May 27th, 1919, to-wit:

NAMPA HIGHWAY DISTRICT  
CANYON COUNTY, IDAHO  
SPECIAL BOND ELECTION  
MAY 27TH, 1919  
OFFICIAL BALLOT

Section II. That the Secretary of said District be instructed and authorized and he is hereby instructed and authorized to furnish all necessary election supplies to the Board of Election Judges in each Precinct within the Nampa Highway Dis-

trict for use at said special election to be held on May 27th, 1919.

Said motion was duly seconded by Commissioner Wm. B. Crayne, and the question being upon the adoption of the foregoing resolution, the roll was called with the following result:

President, C. W. Lynde, Aye.

Commissioner, J. W. Brandt, Aye.

Commissioner, Wm. B. Crayne, Aye.

And said motion was, by the President, declared carried, and the foregoing resolution duly and unanimously adopted.

C. W. LYNDE,

(Seal)

President.

Attest:

A. L. Anderson, Secretary.

STATE OF IDAHO

COUNTY OF CANYON ss.

NAMPA HIGHWAY DISTRICT

A regular meeting of the Board of Highway Commissioners of the Nampa Highway District, Canyon County, Idaho, was held pursuant to law at 10:00 o'clock A. M. on Monday the 2nd day of June, 1919, at the office of said Board in the City Hall in the City of Nampa, County of Canyon, State of Idaho, in said Highway District, at which meeting the following members of said Board were present:

C. W. Lynde, Commissioner and President of Board.

J. W. Brandt, Commissioner.

Wm. B. Crayne, Commissioner.

A. L. Anderson, Secretary of the Board.

Constituting all of the members of said Highway Board, and its Secretary. The following proceedings, among others, were had and taken, to-wit:

IN THE MATTER OF THE SPECIAL  
BOND ELECTION HELD IN THE  
NAMPA HIGHWAY DISTRICT, CAN-  
YON COUNTY, IDAHO, MAY 27, 1919.

The Secretary presented and read the following affidavit pertaining to the posting and publication of notices of said election, to-wit:

AFFIDAVIT.

STATE OF IDAHO  
COUNTY OF CANYON ss.

A. L. Anderson, being duly sworn, deposes and says: That I am the duly appointed, qualified and acting Secretary of the Nampa Highway District of Canyon County, Idaho; that in compliance with the resolution of the Highway Board of Commissioners of said Highway District under date of May 5th, 1919, and pursuant to the statutes of the State of Idaho in such case made and provided, I did on the 9th of May, 1919, cause a copy of the above and annexed public notice of Highway Bond Election, Nampa, Highway District, Canyon County, Idaho, to be published at Nampa, Canyon County, Idaho, in the Nampa Record, a weekly newspaper published at Nampa, Canyon County, Idaho, and ordered said notice to be published in



three weekly issues of said newspaper; that thereafter on the 16th day of May, 1919, I duly posted three copies of said notice in each of the Election Precincts of said Nampa Highway District, to-wit: in Nampa Precinct, one copy at the entrance of the Office of the Highway Board in the City Hall at Nampa, Idaho, the same being the polling place for said Precinct, one copy at the First National Bank corner in the City of Nampa, Idaho, and one copy at the Nampa Department Store Building adjoining the Post Office, in the City of Nampa, Idaho; at Bowmont Precinct, one copy at Marcom's Store at Bowmont, Idaho; one copy at Guy Kelley's Store at Bowmont, and one copy at the Gem State Lumber Company office at Bowmont, Idaho, said last mentioned place being the polling place for Bowmont Precinct; in Melba Precinct, one copy at Independent Lumber Company Office at Melba Idaho, the same being the polling place for said Precinct, one copy at the Post Office at Melba, Idaho, and one copy at the McLain Mercantile Store at Melba, Idaho; further affiant sayeth not.

A. L. ANDERSON.

Subscribed and sworn to before me this 16th day of May, 1919.

(SEAL)

W. P. O'CONNOR,

Notary Public, Residence, Nampa, Idaho.

Annexed and attached to said affidavit is a true and correct copy of the "PUBLIC NOTICE OF THE HIGHWAY BOND ELECTION, NAMP9 HIGHWAY DISTRICT, CANYON COUNTY,

IDAHO," as set forth and embodied in the resolution of said Board under date of May 5th, 1919. Which said affidavit was on motion of Commissioner Brandt seconded by Commissioner Crayne and carried by the unanimous vote of the Commissioners, accepted and ordered filed.

The Secretary presented and read the following affidavit pertaining to the publication of said notice of election to-wit:

### CERTIFICATE OF PUBLICATION

STATE OF IDAHO

COUNTY OF CANYON

ss.

I, Milton D. Polk, being first duly sworn, deposes and says: That he is the Editor of the Nampa Record, a weekly newspaper published at Nampa, in the County of Canyon, State of Idaho; that said paper is in general circulation in the County aforesaid, and in the vicinity of Nampa, and has been published every week for more than two years last past; that the advertisement, a copy of which is attached hereto, was published in said newspaper every week for three consecutive weeks in the regular and entire issue of every number of said paper during the period and time of publication, and was printed in the newspaper proper and not in a supplement. Such notice was published in the issue beginning with May 9th, 1919, and ending with the issue of May 23rd, 1919.

MILTON D. POLK.

Subscribed in my presence and sworn to before me, this 26th day of May, 1919.

F. A. HAGELIN.

Notary Public for the State of Idaho,  
Residence, Nampa, Idaho.

(SEAL)

Annexed and attached to said affidavit is a true and correct printed copy of the "PUBLIC NOTICE OF HIGHWAY BOND ELECTION, NAMPA HIGHWAY DISTRICT, CANYON COUNTY, IDAHO," as set forth and embodied in the resolution of said Board under date of May 5th, 1919.

Which said affidavit was, on motion of Commissioner Brandt, seconded by Commissioner Crayne and carried by the unanimous vote of the Commissioners, accepted and ordered filed.

The Secretary presented and read the following affidavit pertaining to said special bond election, to-wit:

#### AFFIDAVIT

STATE OF IDAHO

COUNTY OF CANYON

ss.

A. L. Anderson, being duly sworn deposes and says: That I am the duly appointed qualified and acting Secretary of the Nampa Highway District of Canyon County, Idaho; that pursuant to and in compliance with the resolutions of the Highway Board of Commissioners of said Highway District under date of May 5th, 1919, and pursuant to the Statutes of the State of Idaho in such case made and provided, I did on May 6th, 1919, notify all



the Judges of the Special Election held in said Highway District on the 27th day of May, 1919, of their appointment and issued to them and each of them official notice of their appointment; that prior to the opening of the polls at said election, I delivered to the judges of said election at each and all of the precincts within said Highway District, sealed packages of election supplies, containing official ballots and stubs; sample ballots; cards of instruction; poll books; tally lists; official election stamps and pads; pencils; rulers; sealing wax; copies of general election laws of the State of Idaho; and special instructions to Judges of election pertaining to said special Bond Election, with all forms of oaths and affirmations also with the necessary ballot boxes and election booths in full compliance with the Statutes of the State of Idaho, in such case made and provided.

A. L. ANDERSON.

Subscribed and sworn to before me this 31st day of May, 1919.

(SEAL)

W. P. O'CONNOR.

Notary Public, Residence, Nampa, Idaho.

Which said affidavit was on motion of Commissioner Brandt, seconded by Commissioner Crayne and carried by the unanimous vote of the Commissioners, accepted and ordered filed.

The Secretary reported that sealed returns, from all of the precincts of the Nampa Highway District, of the Special Bond Election held on May



27th, 1919, had been received and filed with the Secretary of said District.

WHEREUPON the Board of Highway Commissioners of the Nampa Highway District, to-wit: C. W. Lynde, President and Commissioner; J. W. Brandt, Commissioner; and Wm. B. Crayne, Commissioner, being all of the Commissioners, and A. L. Anderson, Secretary of said Board, acting as clerk, proceeded with the canvass of the vote of such special Bond Election and did publicly open said returns and having first ascertained from said returns that all the judges and clerks of said election duly and regularly qualified by subscribing to the official oaths of their respective offices and in conformity with the Constitution and Laws of the State of Idaho, in such case made and provided, and thereafter canvassed the vote cast at said election and duly and properly certified to the returns of said election as required by law and it appearing that said election was duly and legally, called, held and conducted, said Board did thereupon proceed to canvass the votes of said election and make an abstract thereof; and hereby make the following declaration of the result of such special bond election, to-wit:

In favor of issuing bonds to the amount of Five Hundred Thousand Dollars (\$500,000.00) for the purposes stated in Resolution of May 5th, 1919.

Nampa Precinct .....	283
Bowmont Precinct .....	32
Melba Precinct .....	84

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Total FOR .....399

Against issuing bonds to the amount of Five Hundred Thousand Dollars (\$500,000.00) for the purposes stated in the Resolution of May 5th, 1919.

Nampa Precinct .....	75
Bowmont Precinct .....	16
Melba Precinct .....	18

---

Total AGAINST .....109

And it appearing from the above returns and the canvass and abstract made of the votes cast at said special bond election, that more than two-thirds of the total number of votes cast at such election were in favor of issuing bonds to the amount of Five Hundred Thousand (\$500,000.00) Dollars for the purpose stated in the resolution of May 5th, A. D., 1919; it is hereby declared by said Highway Board, the Commissioners of which said Board have hereunto subscribed their names, that such question carried and the Board of Highway Commissioners of the Nampa Highway District, Canyon County, Idaho, are authorized by such vote to issue and negotiate Five Hundred Thousand (\$500,000.00) Dollars, negotiable, semi-annual interest bearing Highway District Bonds, of Nampa Highway District, Canyon County,

Idaho, for the purposes stated in resolution of May 5th, 1919.

C. W. LYNDE,  
President and Commissioner.  
J. W. BRANDT,  
Commissioner.  
WM. B. CRAYNE,  
Commissioner.

(SEAL)

Attest:

A. L. ANDERSON, Secretary.

Thereupon Commissioner Wm. B. Crayne introduced and moved the adoption of the following resolution:

### RESOLUTION

Whereas by a vote of more than two-thirds of the qualified electors residing within the Nampa Highway District, Canyon County, Idaho, voting at the special Bond election, duly and regularly called and held in said District on the 27th day of May, 1919, as established and declared by the official canvass of the returns of said election, and by virtue of the Statutes of the State of Idaho, in such case made and provided, the Highway Board of Commissioners of said Nampa Highway District, are authorized to offer for sale, issue and negotiate Highway District Bonds of said District in the sum of \$500,000.00 bearing interest at the rate of not to exceed 6 per cent per annum, for the purpose of the construction, improvement or repair of any of the Highways within said District,

for the purchase of material and machinery therefor, and for the necessary expenses of said District in connection therewith, or for any or all or such purposes in conformity with the Resolution of said Highway Board of Commissioners adopted on May 5th, 1919, and pursuant to and in conformity with the provisions of chapter 55 of the 1911 Session Laws of the State of Idaho, and all amendments thereto; and,

Whereas, it is deemed expedient and necessary that a sale of negotiable coupon bonds of said District in said sum of \$500,000.00 be had and the same issued; and,

Whereas, it is the duty of the said Highway Board of Commissioners under the Statutes of this State in such case made and provided to determine the denomination of said bonds and the rate of interest that said bonds shall bear, now therefore:

BE IT RESOLVED AND ORDERED AND IT IS HEREBY RESOLVED AND ORDERED BY THE BOARD OF HIGHWAY COMMISSIONERS OF THE NAMPA HIGHWAY DISTRICT, CANYON COUNTY, IDAHO, as follows:

Section 1. That the Highway Board of said District does hereby determine that said bonds shall be issued in denominations of \$1000.00 each and that the rate of interest that said bonds shall bear shall be 5% per annum.

Section 2. That the Highway board of said District does hereby order that a sale of \$500,-



000.00 negotiable coupon bonds of said District be made, had and issued for the purpose of the construction, improvement or repair of any of the Highways within said District, for the purchase of material and machinery therefor, and for the necessary expenses of said District in connection therewith, or for any or all of such purposes, in conformity with the resolution of said Board adopted May 5th, 1919 and pursuant to and in conformity with the provisions of Chapter 55, 1911 Session Laws of the State of Idaho and all amendments thereto.

Section 3. That the Secretary of said Highway Board be and he is hereby directed, instructed, authorized, and ordered to publish the following notice of the intention of said Board to issue and negotiate said bonds, for two weeks in the Nampa Record, a weekly newspaper published at Nampa, Canyon County, Idaho, that is to say in three consecutive weekly issues of said newspaper, to-wit: NOTICE OF SALE OF HIGHWAY DISTRICT

BONDS OF NAMPA HIGHWAY DISTRICT,  
CANYON COUNTY, IDAHO.

NOTICE, Is hereby given, that Nampa Highway District in Canyon County, in the State of Idaho, by and through the Highway Board of Commissioners of said District, will on Monday the 7th day of July 1919, at 2:00 o'clock P. M. in the afternoon of that day, offer for sale and sell at the office of said Board in the City Hall at Nampa, Canyon County, Idaho, within said Highway Dis-

trict, five (5%) per centum, negotiable coupon Bonds of said Nampa Highway District to the amount of Five Hundred Thousand (\$500,000.00) Dollars.

The sale of said bonds was duly authorized by vote of the qualified resident, electors of said Nampa Highway District at a Special Bond Election, called and held in said District on the 27th day of May, 1919, pursuant to and in full compliance with the provisions of Chapter 55 of the 1911, Session Laws of the State of Idaho, the Constitution of the State of Idaho, and all the laws of the State of Idaho appertaining thereto.

Said sale has been directed, authorized, and ordered by said Highway Board by resolution unanimously adopted and passed at a regular meeting of said Board on the 2nd day of June, 1919.

Said Bonds shall be known as Highway District Bonds of Nampa Highway District, Canyon County, Idaho and shall be in denominations of One Thousand (\$1000.00) Dollars each and shall bear interest at the rate of Five (5%) per centum per annum, and shall be consecutively numbered.

Said Bonds shall be made payable at the office of the Treasurer of Nampa Highway District, at Nampa, Canyon County, Idaho within Twenty (20) years from the date of issue thereof. The interest on said Bonds shall be payable at the same place on the First day of January and the First day of July in each year.

Said Bonds shall be redeemable at the pleasure of said District at any time after the expiration of ten years from the date of issuance thereof. Each Bond shall be redeemable in the order it is numbered.

Said Bonds shall have attached therto, when negotiated, semi-annual interest coupons covering the interest expressed in the bonds from the date of issuance until paid.

Said Bonds shall be signed by the President of the Highway Board and attested by its Secretary and bear the Seal of said District and be countersigned by the Treasurer thereof, and the coupons attached to said bonds shall be signed by the Treasurer.

Each coupon shall bear a number corresponding with the number of the Bond, and each Bond shall state upon its face the amount for which it is issued and the date of issue and be made payable to person or bearer, and shall recite that it is issued by virtue of and in conformity and compliance with the provisions of the Constitution and all laws of the State of Idaho, and shall also recite that all acts and things requisite to the issue thereof shall have been duly and regularly performed and fully complied with, and that the same is duly and regularly issued.

Sealed bids will be received by the Highway Board of Commissioners of said District at the office of A. L. Anderson, Secretary of said Board



in the Munhall Building in Nampa, Idaho, for the purchase of said bonds until 10:00 o'clock A. M. on the morning of Monday, July 7th, 1919, and thereafter at the office of said Board in the City Hall, in Nampa, Idaho until the hour of 2:00 o'clock P. M. of said July 7th, 1919.

All bids must be unconditional and no conditional bid will be accepted or considered.

No bid will be considered or accepted which is for less than par value of said bonds plus accrued interest at the time of disposal.

Said bonds are offered in sums less than the whole amount to be issued or total amount at the option of the Highway Board.

All bids for said bonds must be accompanied by a certified check in the sum of three (3%) per centum of the amount bid, such check to be drawn in favor of Nampa Highway District and must have no conditions indorsed thereon. The amount of such certified check shall apply on the purchase price, in the event such bid is accepted. In the event such bid is accepted by the Board, but, the bidder shall nevertheless, fail or refuse to purchase and accept said bonds and pay therefor, the amount so bid, then in such event, such certified check shall be forfeited to and retained by said district as and for liquidated damages.

All bids will be opened by the Highway Board of said District at the time and place mentioned and in the presence of all persons wishing to attend.



The Highway Board of said district reserves the right to reject any or all bids and make such allotment of said bonds as may in their judgment be for the benefit of said District.

C. W. LYNDE,

President of Highway Board of Commissioners,  
Nampa Highway District,  
Canyon County, Idaho.

(SEAL)

Attest:

A. L. ANDERSON, Secretary.

APPROVED,

C. W. LYNDE,

President and Commissioner.

J. W. BRANDT,

Commissioner.

WM. B. CRAYNE,

Commissioner.

(SEAL)

Attest:

A. L. ANDERSON, Secretary.

Said motion was duly seconded by Commissioner J. W. Brandt and the question being upon the adoption of the foregoing resolution, the roll was called, with the following results:

President C. W. Lynde, Aye.

Commissioner J. W. Brandt, Aye.

Commissioner Wm. B. Crayne, Aye.

And said motion, was, by the president, declared carried and the foregoing resolution duly and unanimously adopted.

C. W. LYNDE,

(SEAL)

President.

Attest:

A. L. ANDERSON, Secretary.

On motion of Commissioner J. W. Brandt, seconded by Commissioner Wm. B. Crayne which said motion was carried by the unanimous vote of the Commissioners, the Secretary was authorized and instructed to draw warrants for one days pay for each of the Election Officials, as provided by law for services rendered at the Special Election held May 27th, 1919.

On motion of Commissioner J. W. Brandt, seconded by Commissioner Wm. B. Crayne, which said motion was carried by the unanimous vote of the Commissioners, the Secretary was authorized and instructed to have, printed copies of the Bond procedure prepared for the distribution among persons and companies desiring to bid on said Bonds.

STATE OF IDAHO

COUNTY OF CANYON

ss.

NAMPA HIGHWAY DISTRICT

I, A. L. Anderson, do hereby certify and declare, that I am the duly appointed, qualified and acting Secretary of the Nampa Highway District, Canyon County, Idaho, and as such Secretary, I am the legal custodian and keeper of the Official Seal of said District, and also of the Official Minute Book and Record of the proceedings of the High-

way Board of Commissioners of said District; that I have compared the above and foregoing "TRANSCRIPT OF PROCEEDINGS IN RE \$500,000.00 BOND ISSUE, NAMPA HIGHWAY DISTRICT, CANYON COUNTY, IDAHO," with Official Minutes of the proceedings of said Highway Board, now on file and of record in my office, and I hereby certify and declare that the same is a full, true and correct transcript of said proceedings to date. I further certify and declare that a full, true and correct copy of the above and foregoing "NOTICE OF SALE OF HIGHWAY DISTRICT BONDS OF NAMPA HIGHWAY DISTRICT, CANYON COUNTY, IDAHO," is now being published in three consecutive weekly issues of the Nampa Record, a weekly newspaper, published at Nampa, Idaho, pursuant to and in conformity with the resolution of said Highway Board, entered on June 2nd, 1919, and that the first publication of said notice was had in the issue of said newspaper under date of June 6th, 1919.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the Official seal of said Nampa Highway District, this 12th day of June, 1919.

(Seal)

A. L. ANDERSON,

Secretary of Nampa Highway District,  
Canyon County, Idaho.

#### STATEMENT.

The organization of Nampa Highway District, Canyon County, Idaho, was duly and legally com-

pleted and perfected on May 20th, 1911, pursuant to and by virtue of the provisions of Chapter 55, of the 1911 Session Laws of the State of Idaho.

The Highway Board consists of three commissioners, one of whom is the President, to-wit: C. W. Lynde, President and Commissioner; J. W. Brandt, Commissioner; and Wm. B. Crayne, Commissioner. The Secretary, A. L. Anderson, is an appointee of the Board and also holds the position of Attorney for the District. The Treasurer, Walter E. Miller, is an appointee of the Board and is President of the First National Bank of Nampa, Idaho.

The Highway Board holds a regular meeting on the First Monday in each month, in the office of the Board in the City Hall at Nampa, Idaho.

The Bond proceedings have been prepared by A. L. Anderson, the attorney for the District.

The District lies in the southeasterly part of Canyon County, Idaho, and is 23 miles long and from 8 to 6 miles wide, except as to the Southerly portion of the district which is bounded on the Southwesterly side by the Snake River.

The District contains approximately 150 square miles; has approximately 370 miles of roads; approximately 240 miles of graded or dragged roads; approximately 182 miles of main traveled roads; approximately 88 miles of graveled or sanded roads.

The present estimated population is 10,000.



The assessed valuation as per 1918 assessment roll is \$7,000,158.00.

The estimated actual valuation is \$17,500,000.00.

No bonds have heretofore been issued by the District.

There is no outstanding indebtedness, bond, warrant or otherwise.

The total indebtedness including this bond issue is \$500,000.00.

The cash on hand is approximately \$7,000.00.

There is no controversy or litigation pending or threatened affecting the corporate existence, or boundaries of the District or affecting the title of its present officials to their respective offices; or affecting the validity of these bonds.

It is the plan of the Highway Board to use the proceeds of this bond issue to install throughout the District a net-work of approximately 120 miles of graded and drained dirt roads with a sand, gravel, crushed rock, or a lava cinder surface, with concrete or steel culverts and bridges and for the general improvement of intersecting roads.

I hereby certify and declare that the foregoing statement is true and correct to the best of my knowledge and belief.

(Seal)

A. L. ANDERSON,

Secretary of Nampa Highway District,  
Canyon County, Idaho.

Filed Dec. 19, 1919.

W. D. McREYNOLDS, Clerk.

PLAINTIFF'S EXHIBIT 28.  
GENERAL STATEMENT OF BONDS  
PROPOSED ISSUES OF THE CITY OF TWIN  
FALLS, IDAHO

---

Election to be held June 6, 1919.

Amount of the issues:

\$115,000 General Paving Intersection,

50,000 Bridge Bonds,

40,000 Sewer Bonds.

All three issues general obligations of the City as a whole.

They will be due in July, 1939. Optional after July, 1929.

Denomination of \$1,000.00.

Rate of interest not to exceed six per cent.

Interest semi-annually.

Interest payable on the first of July and January first next succeeding.

Principal and interest will be payable at New York City.

Place not determined. It will be one of three places, First National Bank, Chase National Bank or Kountz Brothers, New York City.

The amount of deposit is undetermined.

Date set for opening bids to be determined later.

Bonds are issued under the provisions of Chapter 12, Title 13, entitled:

“Municipal Improvement Bonds, Political Code, Volume 1 of the Revised Codes of

Idaho, Approved at the Tenth Session of the Legislature of the State of Idaho, in the year 1909, and acts amendatory thereof and supplementary thereto.”

There has never been any default of either principal or interest in any issue.

Regular taxes for the City are collected in January and July.

The City of Twin Falls, Idaho, was incorporated as a City April 4, 1907.

No previous issues of any bonds have ever been contested.

Income from Water Works is sufficient to pay interest and is ample to provide sufficient funds to retire the bonds issued against the Water Works system at maturity.

There is no controversy or litigation pending or threatening the corporate existence of the boundaries of this municipality or the title of its present officials to their respective offices or of the validity of these bonds or other any outstanding bonds.

The proceeds of these bonds will be used directly for the purposes above stated.

No additional bonds are contemplated for the coming year.

The principal products and exports surrounding the municipality are: Hay, grain, cattle, hogs, sheep, beans, peas, sugar beets, honey, fruits.

The true valuation, approximate, \$11,000,000.

Assessed valuation for 1918, \$4,407,890.52.

Total bonded debt, this issue included, other than Water Works, \$372,000.

Water Works bonded debt, \$455,000.

Sinking Fund, None.

Floating Debt, None.

Population, estimated, 9,000.

Within the corporate limits of the City, 1,440 acres.

I do hereby certify the above statement is true to the best of my knowledge and belief.

Subscribed to this 23 day of May, 1919.

W. F. MINNICK,

(Seal)

City Clerk.

## GENERAL BONDED INDEBTEDNESS

Title of Loan	When Issued	Rate of Interest	When Due	Amount Outstanding
General Sewer .....	Sept. 3, 1906	6%	1926	\$ 24,000
Street Improvement .....	Jan. 1, 1909	6%	1929	10,000
Fire Department .....	Jan. 1, 1909	6%	1929	10,000
Paving Intersection .....	Oct. 1, 1909	5%	1929	35,000
Sewer .....	Oct. 1, 1909	5%	1929	5,000
Paving Intersection .....	Jan. 1, 1911	5½%	1931	33,000
Street Improvement .....	June 1, 1911	5½%	1931	7,000
Fire Department .....	Jan. 1, 1911	5½%	1931	10,000
Funding .....	July 1, 1912	5½%	1932	15,000
Water Works .....	Apr. 1, 1916	5%	1936	80,000
Water Works Extension...	Jan. 1, 1918	6%	1938	375,000

Sweet, Causey, Foster & Company, Denver, Colo., are preparing the legal proceedings of the above issues and Judge Woods, of Woods & Oakley, Chicago, Ill., approving opinion of these issues will be furnished the successful bidder.

Filed Dec. 19, 1919.

W. D. McREYNOLDS, Clerk.





INCOME ACCOUNT  
For Year Ended December 31, 1917

Gross Revenue	\$2,856,213.47
Operating Expenses	\$1,172,129.57
Taxes	268,735.06
Uncollectible Accounts, etc	10,027.73
Net Income from Operations	\$1,405,321.11

*Deduction from Net Income*

Interest on Bonds	\$322,616.40
Interest on Notes	111,137.99
Annual Credit to Amortization Fund for Discount on First Refunding Mortgage Bonds	9,808.51
Interest on Consumers' Deposits, etc	717.19
Written off for Replacement Reserve	325,000.00
Net Earnings carried to Surplus	\$ 636,041.02

*Surplus*

Balance December 31, 1916	\$922,795.57
Credit adjustments prior years	1,472.61
	\$1,560,309.20

*Dividends Paid*

1% April 1st, 1% July 1st, 1% October 1st, 1917, 1% January 2nd, 1918	619,600.00
Balance Surplus December 31, 1917	\$ 940,709.20

State of Washington ss.  
County of Spokane

We hereby certify that we have examined the books and accounts of The Washington Water Power Company and that the Balance Sheet and Income Account attached hereto, are true exhibits of the condition and business of the Company. Property accounts are included in the assets at the book value and charges thereto for the fiscal year ended December 31, 1917, are bona fide capital expenditures.

COMMERCIAL ACCOUNTING CO., Inc.,  
(Signed) H. E. Kaesemeyer, President.





	1912	1913	1914	1915	1916	1917	Comparison with 1916 Per Cent
Maximum Station Load, Horsepower.....	38,312	40,521	39,718	38,460	40,804	49,205	20.5 % Increase
Number of Accounts.....	20,222	22,640	29,980	28,753	31,001	40,579	30.8 % Increase
Horsepower of Motors in Spokane.....	17,970	18,609	29,119	30,717	32,067	34,146	6. % Increase
Horsepower of Motors on Transmission Lines.....	20,992	25,244	19,172	19,488	20,041	20,172	0.65 % Increase
Number of Meters in use.....	19,965	22,244	29,404	30,948	32,562	34,648	6. % Increase

The total output for the year was 188,311,100 kilowatt hours, an increase from 1916 of 15.65 per cent.

## ELECTRIC RAILWAY SYSTEM

### COMPARATIVE STATEMENT\*

Year	Passengers Carried	Car Miles Run	Car Hours Run
1908	19,520,942	3,393,479	420,836
1909	21,842,767	3,624,586	435,541
1910	24,730,145	3,990,653	465,516
1911	23,591,820	3,982,362	467,813
1912	20,726,032	3,698,584	432,213
1913	19,437,009	3,650,692	423,455
1914	17,840,796	3,647,640	414,200
1915	15,714,753	3,612,993	407,157
1916	15,601,850	3,666,944	413,259
1917	17,305,047	3,839,830	435,775

\*Statistics cover the whole system, excepting passengers carried, which are for city lines only.

The gross receipts of the Street Railway increased 15 per cent in 1917. The "one-man" cars are operating two-thirds of the total car mileage on our system. Our records show that there has been a perceptible decrease in accidents occurring on lines over which the "one-man" cars are operated.

The receipts from the sale of power to the mining companies, etc., in the Coeur d'Alene region have increased 21 per cent over 1916. A considerable part of this increase is due to the smelter of the Bunker Hill and Sullivan Mining and Concentrating Company, which began operation in July. This smelter will be helpful to the other mining companies in that district, saving them the expense of shipping to smelters at a distance and giving returns more quickly to its customers, and will be of special value to the small producer who heretofore had practically no market for his ores.

A new mining feature in that district is dredging for gold near Murray in the river bed of the north fork of the Coeur d'Alene River. The first dredge began to use our power in December, 1917. Owing to recent improvements in ore concentration, resulting in increased savings of values, the mining companies are using more electrical power per ton of ore extracted.



Some of the old ore dumps and tailings are now being profitably worked owing to these modern improvements in concentration. In order to handle the present and prospective increase of our power load in the mining district, and to improve the quality of our service, we are now constructing a third transmission line having a capacity of 18,000 horse power.

In our last annual report it was stated that 5,000 electric horse power had been sold to the Intermountain Power Company payable from October 1, 1917, and 5,000 additional horse power payable from October 1, 1918. This power is to be delivered at our Long Lake plant and is to be used in operating electrically the Chicago, Milwaukee & St. Paul Railway. Owing to the very high price of both labor and materials, the electrification of the western portion of this Railway has progressed slowly but will probably be ready for the use of our current in the summer of 1919, when it is expected that another block of 5,000 horse power will be needed.

Under an agreement for exchange of power, the transmission lines of the Pacific Power & Light Company, which operates in the territory west of ours, were connected in December, 1917, with our lines at Lind, Washington, 82 miles southwest of Spokane.

We have made a contract with the Stevens County Power & Light Company for the sale of power, delivered at the switchboard of our Long Lake station, at a satisfactory price. This power will be used in the development of magnesite and copper mines in the neighborhood of Chewelah, Washington, about 40 miles north of our Long Lake plant. It is expected that this consumer will take about 1,000 horse power within the next twelve months, and will be taking about 3,000 horse power within three years.

945 electric ranges and 390 water heaters for domestic use were sold during 1917, making the total number installed 1630 ranges and 650 water heaters, yielding an annual revenue of approximately \$90,000.

To meet the growing demands, it has been necessary to order the equipment for a third 22,500 H. P. unit at the Long Lake Power Plant to be installed and ready for operation in the Autumn of 1919.

Out of an issue of \$2,670,000 one year six per cent notes dated February 2, 1918, \$1,081,000 have been placed by Spokane financial institutions mostly in the territory served by our Company.

Owing to the situation of our Company in the interior, it has not enjoyed, except in the mining district, the prosperity from war business which has been experienced in some parts of the country. The additional business that has come to it is of normal growth and will probably be permanent. Our Company is fortunate in having for sale an important amount of power which was developed at a cost much below what it would be at present. There is reasonable ground for expecting that the net earnings in 1918, will show a moderate increase.

W. A. WHITE

Chairman of Finance Committee.

Filed Dec. 19, 1919,

W. D. McREYNOLDS, Clerk.

W. J. C. WAKEFIELD,

Chairman of Executive Committee.

D. L. HUNTINGTON,

President.

## DEFENDANT'S EXHIBIT 1.

Total assessed value Shoshone County 1918.....		\$31,828,640
Assessed by State Board.....	\$ 6,356,243	
Net Profits (100%).....	12,916,645	
Mining Improvements (100%).....	3,876,170	
Mineral Lands (100%).....	154,645	
Bank Stock (100%).....	374,103	
Assessor's Judgment.....	8,150,834	
	<hr/>	<hr/>
	31,828,640	31,828,640

W. D. McREYNOLDS, Clerk.  
 filed, Dec. 19, 1919,

## DEFENDANT'S EXHIBIT 5.

## RECAPITULATION

Abstract of the Real Property Assessment Roll for Year 1918  
For the County of—All Counties Combined

Classification—			
Lands and Improvements		Acres	Valuation
1. Agricultural (full water right)	1,724,286	69,954,014	4
2. Agricultural (partial water right)	12,274	525,685	4
3. Agricultural (rainfall area)	840,822	28,298,349	3
4. Dry Farming	1,606,114	22,015,378	1
5. Grazing	3,281,723	19,796,145	1
6. Arid Sagebrush	48,304	147,055	1
7. Waste Lands	989,621	1,663,920	1
8. Overflow Lands			
9. Timber Lands	1,645,268	22,792,190	1
10. Cut-over and Burnt Timber Land	988,742	4,936,053	4
11. Mineral Lands		411,672	
12. Standing Timber	106,750	1,403,989	1
(Owned separate from land)			
13. Equities in State Land		313,686	
		Number	
14. Improvements		13,773,679	
(Outside Cities and Towns)			
15. Improvements		35,473,244	
(Inside Cities and Town)			
16. Business Lots		12,520,789	
17. Residence Lots		18,549,542	
18. Acreage in Cities and Towns		2,199,285	
19.			
CATTLE			
20. Pure Bred	1,072	79,360	74
21. Graded	9,895	47,800	48
22. Common and Stock	201,707	6,360,650	31
23. Beef Cattle	916	46,929	51
24. Milk Cows	71,439	2,901,595	40
25. Yearlings (1 to 2 years)	47,335	767,896	16
Unclassified	1,739	28,332	16
26. Calves	21,838	310,594	14
Elk		2,000*	
HORSES			
27. Thoroughbred	L 46	9,435	205
28. Graded	49,715	5,484,358	110
29. Stock Horses	57,921	2,917,252	50
30. Stallions and Jacks	743	142,375	191
Unclassified		1,014,063	
31. Mules	2,998	227,832	75
OTHER LIVESTOCK			
32. Hogs	72,699	558,435	7
33. Goats	264	1,157	4

## DEFENDANT'S EXHIBIT 5.

## RECAPITULATION

Abstract of the Real Property Assessment Roll for Year 1918  
For the County of—All Counties Combined

Classification—			
Class No.		Number	Each Valuation
34	Graded and Fine Sheep.....	17,734	12.60 223,577
35	Common Sheep .....	484,442	8.56 4,534,751
36	Migratory Horses .....		
37	Migratory Cattle Misc'l.....		35,701
38	Migratory Sheep .....		
		Number	
40	Lumber .....		3,806,519
41	Saw Logs .....		759,908
42	Merchandise .....		9,960,517
43	Vehicles .....		168,505
44	Libraries and Scientific Instruments.....		171,430
45	Harness, Saddles, Etc.....		116,056
46	Tools and Implements.....		277,745
47	Household Goods, Jewelry, Etc.....		812,255
48	Furniture and Fixtures.....		814,524
49	Net Profit of Mines .....		13,178,362
50	Bees ..... stands.....		22,100
51	Saw and Planing Mills.....		3,005,620
52	Grist and Flour Mills.....		182,775
53	Grain Elevators .....		75,850
54	Sugar Beet Factories .....		1,520,000
55	Threshing Machines and Engines.....		264,340
56	Other Machinery .....		4,950,185
57	Not otherwise classified.....		2,602,414
Total assessed valuation.....			323,155,872
CHANGES BY STATE BOARD OF EQUALIZATION			
Classification		Decrease	Increase
Net total increase by State Board.....		1,003,615	2,496,770
Total equalized valuation.....			1,493,155
			324,649,027

STATE OF IDAHO ss.  
County of Ada

I, E. G. GALLET, State Auditor and Ex-Officio Secretary of the State Board of Equalization, do hereby certify that the above and foregoing is a true and correct copy of the original Recapitulation of the Real Property and Personal Property Assessment Rolls for the year 1918 as shown by the records of this office, and the sole thereof.

IN WITNESS, whereof I have hereunto set my hand and affixed my official seal is the twelfth day of December 1919, A. D.

E. G. GALLET,

By GEO. W. LEWIS, Deputy.

STATE AUDITOR & EX-OFFICIO SECRETARY  
OF THE STATE BOARD OF EQUALIZATION.

Filed, Dec. 19, 1919,  
W. D. McREYNOLDS, Clerk.



DEFENDANT'S EXHIBIT 6.

RECAPITULATION

Abstract of the Personal Property Assessment Roll for Year for the County of

Classification—		Acres	Valuation	Average
Lands and Improvements				
1.	Agricultural (full water right).....		75,181.00	
2.	Agricultural (partial water right).....			
3.	Agricultural (rainfall area).....			
4.	Dry Farming .....		13,460.00	
5.	Grazing .....		7,728.00	
6.	Arid Sagebrush .....			
7.	Waste Lands .....		565.00	
8.	Overflow Lands .....			
9.	Timber Lands .....			
10.	Cut-over and Burnt Timber Land .....			
11.	Mineral Lands .....			
12.	Standing Timber (owned separate from land) .....			
13.	Equities in State Land .....		2,095,541.77	
		Number		Each
14.	Improvements (outside Cities and Towns).....		750,840.00	
15.	Improvements (inside Cities and Towns).....		280,050.00	
16.	Business Lots .....		4,029.00	
17.	Residence Lots .....		7,660.00	
18.	Acreage in Cities and Towns.....			
19.	Improvements on State Lands.....		3,755.00	
CATTLE				
20.	Pure Bred .....	109	33,795.00	31.
21.	Graded .....	1,583	115,275.00	72.
22.	Common and Stock .....	41,157	1,136,166.00	27.
23.	Beef Cattle .....	1,353	53,345.00	39.
24.	Milk Cows .....	14,413	566,705.00	39.
25.	Yearlings (1 to 2 years).....	8,198	145,776.00	17.
26.	Calves .....	3,171	42,554.00	13.
HORSES				
27.	Thoroughbred .....	197	113,607.00	576.
28.	Graded .....	14,024	1,564,605.00	111.
29.	Stock Horses .....	26,327	858,089.00	32.
30.	Stallions and Jacks.....	780	50,367.00	64.
31.	Mules .....	1,253	98,575.00	78.
OTHER LIVESTOCK				
32.	Hogs .....	13,805	110,600.00	8.
33.	Goats .....	39	440.00	11.

## DEFENDANT'S EXHIBIT 6.

## RECAPITULATION

Abstract of the Personal Property Assessment Roll for Year for the County of

Classification—	Number	Each	Valuation
Class No.			
34 Graded and Fine Sheep.....	7,006	11.65	81,604.00
34 Common Sheep .....	466,769	8.54	3,986,609.00
34 Migratory Horses .....	2,196	53.38	117,214.00
34 Migratory Cattle .....	43,936	27.27	1,187,113.00
34 Migratory Sheep .....	1,079,337	7.32	7,901,526.00
34 Migratory Cattle Grade.....			320,649.00
	Number		
44 Lumber .....			116,414.00
44 Saw Logs .....			105,479.00
44 Merchandise .....			5,082,036.00
44 Vehicles .....			81,593.00
44 Libraries and Scientific Instruments.....			85,560.00
44 Harness, Saddles, Etc.....			55,527.00
44 Tools and Implements.....			59,311.00
44 Household Goods, Jewelry, Etc.....			100,450.00
44 Furniture and Fixtures.....			893,344.00
44 Net Profit of Mines.....			42,170.00
54 Bees ..... stands.....			13,296.00
54 Saw and Planing Mills.....			83,525.00
54 Grist and Flour Mills.....			18,650.00
54 Grain Elevators .....			
54 Sugar Beet Factories.....			10,800.00
54 Threshing Machines and Engines.....			84,650.00
54 Other Machinery .....			369,649.00
54 Bank Stock .....			7,558,848.19
54 Not otherwise classified.....			772,738.00
Total assessed valuation .....			37,257,464.00

STATE OF IDAHO ss.  
COUNTY OF ADA

I, E. G. GALLET, State Auditor and Ex-Officio Secretary of the State Board of Equalization, do hereby certify that the above and foregoing is a true and correct copy of the Recapitulation of the Personal Property Assessment Roll for the year 1918 as shown by the records of this office and the whole thereof.

IN WITNESS, whereof I have hereunto set my hand and affixed my official seal is the fifteenth day of December, 1919, A. D.

SEAL)

E. G. GALLET,

By GEO. W. LEWIS, Deputy.

STATE AUDITOR & EX-OFFICIO SECRETARY  
OF THE STATE BOARD OF EQUALIZATION.

Filed, Dec. 19, 1919,

W. D. McREYNOLDS, Clerk.

## DEFENDANT'S EXHIBIT 7.

Abstract of the Real Property Assessment Roll for Year 1918  
For the County of Kootenai

Classification— Lands and Improvements		Acres	Valuation	Average
1. Agricultural (full water right).....				
2. Agricultural (partial water right).....	9,030	454,660	\$5	
3. Agricultural (rainfall area).....				
4. Dry Farming.....	51,798	1,344,720	\$2	
5. Grazing and Waste.....	70,457	315,579	\$	
6. Arid Sagebrush.....				
7. Waste Lands.....				
8. Overflow Lands.....				
9. Timber Lands.....	131,533	1,336,328	\$1	
10. Cut-over and Burnt Timber Land.....	218,751	1,370,562	\$	
11. Mineral Lands.....				
12. Standing Timber (owned separate from land)...	9,751	99,692	\$1	
13. Equities in State Land.....				
	Number			
14. Improvements (outside Cities and Towns).....		681,590		
15. Improvements (inside Cities and Towns).....		1,396,810		
16. Business Lots.....	606	361,765	\$59	
17. Residence Lots.....	16,394	853,972	\$52	
18. Acreage in Cities and Towns.....				
19.				
CATTLE				
20. Pure Bred.....				
21. Graded.....				
22. Common Stock.....	3,081	78,860	\$25	
23. Beef Cattle.....				
24. Milk Cows.....	2,841	113,785	\$40	
25. Yearlings (1 to 2 years).....				
26. Calves.....				
HORSES				
27. Thoroughbred.....				
28. Graded.....	624	63,000	\$100	
29. Stock Horses, Common.....	2,755	126,940	\$46	
30. Stallions and Jacks.....				
31. Mules.....				
OTHER LIVESTOCK				
32. Hogs.....	945	7,758	\$8	
33. Goats.....				

Total Exemptions provided in Section 4, Chapter 58, 1913 Session Law

## STATE OF IDAHO

County of Kootenai ss.

I, C. O. Sowder, County Auditor in and for the County and State aforesaid, hereby certify the within and foregoing to be a full, true and correct copy of the whole thereof, of abstract of Real Property Assessment roll of Kootenai County for the year 1918, as the same appears of record in my office.

In testimony whereof I have hereunto set my hand and affixed my official seal this 20th day of Dec., 1919.

(SEAL)

C. O. SOWDER,  
County Auditor, Kootenai County, Idaho.



## DEFENDANT'S EXHIBIT 7.

Abstract of the Real Property Assessment Roll for Year 1918  
For the County of Kootenai

Classification—	Number	Each	Valuation
s No.			
Graded and Fine Sheep.....			
Common Sheep .....	738	\$8.40	6,199
Migratory Horses .....			
Migratory Cattle .....			
Migratory Sheep .....			
	Number		
Lumber .....	101,671 m. ft.		1,006,784
Saw Logs .....	59,069 m. ft.		224,555
Merchandise .....			250,340
Vehicles .....			
Libraries and Scientific Instruments, Class G and H.....			1,590
Harness, Saddles, Etc.....			
Tools and Implements, Vehicles and Class I.....			18,615
Household Goods, Jewelry, Etc., Class J.....			33,690
Furniture and Fixtures.....			59,925
Net Profit of Mines.....			
Bees ..... stands.....			
Saw and Planing Mills.....			677,050
Grist and Flour Mills.....			
Grain Elevators .....			
Sugar Beet Factories.....			
Threshing Machines and Engines.....	9		3,530
Other Machinery .....			51,470
Not otherwise classified.....			244,293
Total assessed valuation.....			11,184,062
Less D, G, I and J Exemptions.....			224,657
Net .....			10,959,405

24,657.

## STATE OF IDAHO

County of Kootenai ss.

Emil Elder, being first duly sworn, deposes and says, that he is the duly qualified and acting Auditor in and for the County of Kootenai, State of Idaho, and that the above and foregoing is a full, true and correct abstract of all property entered upon the Real Property Assessment Roll of said County for the year 1918, as equalized by the Board of County Commissioners of said County in session as a Board of Equalization.

EMIL ELDER.

Subscribed and sworn to before me this 3d day of Aug., 1918.

SEAL)

M. G. WHITNEY,  
Probate Judge.Filed, Dec. 19, 1919,  
W. D. McREYNOLDS, Clerk.



## DEFENDANT'S EXHIBIT 8.

Abstract of the Personal Property Assessment Roll for Year 1918  
For the County of Kootenai

Classification— Lands and Improvements		Acres	Valuation	Ave
1. Agricultural (full water right).....	.....	.....	.....	.....
2. Agricultural (partial water right).....	.....	.....	.....	.....
3. Agricultural (rainfall area).....	.....	.....	.....	.....
4. Dry Farming.....	.....	.....	.....	.....
5. Grazing.....	.....	.....	.....	.....
6. Arid Sagebrush.....	.....	.....	.....	.....
7. Waste Lands.....	.....	.....	.....	.....
8. Overflow Lands.....	.....	.....	.....	.....
9. Timber Lands.....	.....	.....	.....	.....
10. Cut-over and Burnt Timber Land.....	.....	.....	.....	.....
11. Mineral Lands.....	.....	.....	.....	.....
12. Standing Timber (owned separate from land)...	.....	.....	.....	.....
13. Equities in State Land.....	.....	.....	.....	.....
		Number		E
14. Improvements (outside Cities and Towns).....	.....		23,219	
15. Improvements (inside Cities and Towns).....	.....			
16. Business Lots.....	.....			
17. Residence Lots.....	.....			
18. Acreage in Cities and Towns.....	.....			
19. ....	.....			
CATTLE				
20. Pure Bred.....	.....			
21. Graded.....	.....			
22. Common and Stock.....	.....	286	6,445	
23. Beef Cattle.....	.....			
24. Milk Cows.....	.....	355	14,215	
25. Yearlings (1 to 2 years).....	.....			
26. Calves.....	.....			
HORSES				
27. Thoroughbred.....	.....			
28. Graded.....	.....	170	15,760	
29. Stock Horses.....	.....	593	30,916	
30. Stallions and Jacks.....	.....			
31. Mules.....	.....			
OTHER LIVESTOCK				
32. Hogs.....	.....	148	1,193	
33. Goats.....	.....			

STATE OF IDAHO ss.  
County of Kootenai

I, C. O. Sowder, County Auditor in and for the County and State aforesaid, hereby certify the within and foregoing to be a full, true and correct copy of the whole thereof, of Abstract of Personal Property Assessment roll of Kootenai County Idaho, for year 1918, as the same appears of record in my office.

In testimony whereof I have hereunto set my hand and affixed my official seal this 20th day of Dec., 1919.

(SEAL)

C. O. SOWDER,  
County Auditor, Kootenai County, Idaho.

## DEFENDANT'S EXHIBIT 8.

Abstract of the Personal Property Assessment Roll for Year 1918  
For the County of Kootenai

Classification—	Number	Each	Valuation
Graded and Fine Sheep.....			
Common Sheep .....	16		145
Migratory Horses .....	5		375
Migratory Cattle .....	86		2,605
Migratory Sheep .....	1,425		11,400
Bank Stock .....			129,500
		Number	
Lumber .....			12,000
Saw Logs and Poles.....			11,014
Merchandise, Hay and Grain.....			82,327
Vehicles .....			
Libraries and Scientific Instruments.....			
Harness, Saddles, Etc.....			
Tools and Implements.....			4,000
Household Goods, Jewelry, Etc.....			
Furniture and Fixtures.....			19,094
Net Profit of Mines.....			
Improvements on Gov't or State Lands.....			7,425
Saw and Planing Mills.....			
Grist and Flour Mills.....			
Grain Elevators .....			
Sugar Beet Factories.....			
Threshing Machines and Engines.....			1,400
Other Machinery .....			21,685
Water Craft .....			37,470
Not otherwise classified.....			6,739
Total assessed valuation .....			\$438,927
Total Exemptions provided in Section 4, Chapter 58, 1913 Session Laws.....			\$4100.00

STATE OF IDAHO  
County of Kootenai ss.

Emil Elder, being first duly sworn, deposes and says, that he is the duly qualified and acting Auditor in and for the County of Kootenai, State of Idaho, and that the above and foregoing is a full, true and correct abstract of all property entered upon the Property Assessment Roll of said County for the year 1918, as equalized by the Board of County Commissioners of said County in session as a Board of equalization.

EMIL ELDER.

Subscribed and sworn to before me this 30th day of Nov., 1918.

SEAL)

M. G. WHITNEY,  
Probate Judge.

Filed, Dec. 19, 1919,  
W. D. McREYNOLDS, Clerk.

## DEFENDANT'S EXHIBIT 9.

INSTRUCTIONS TO FIELD DEPUTIES  
FOR 1918.

Assess all property at its full cash value; each piece of property by itself, at its reasonable value in money, taking into consideration its location, what it is used for and its earning power.

In order to equalize all classes of property the following values are to be considered the basis to work from. If in your judgment the property to be assessed is worth less or more than the figures herein stated you are to be the sole judge and place the values accordingly.

List property in the full name of the owner, giving the Post Office address, including street number.

List all property under Subdivisions; A, B, C, D, O, P and Q, all or parts of which are exempt under the law, and have the owner or owners of the Class D, make their claim for such exemption by signing the affidavit and statement required. List only the taxable interest over the \$400 exemption in the personal property columns opposite the item in classes G, H, I and J and place the letter "A" after the item in the exemption claim on the field statement. If the owners are absent make a notation on the field statement. Not more than \$1,000 exemption may be allowed to any one family.



In placing the valuations on Water Companies, place the valuation of all their real estate with the correct description of the same, separate from the balance of their property.

Assess all lots or tracts of land belonging to railroad, telegraph, telephone electric current transmission lines and electric light plants that are not actually necessary for the successful operation of their plants, with the full description of the same.

First class agricultural lands \$25 to \$40 per acre. Second class agricultural lands \$12½ to \$25 per acre.

Timber lands according to the cruise, \$2.00 per M. for white Pine, \$1.00 to \$1.50 for Yellow Pine and \$1.00 to \$1.00 for mixed timber and in addition \$2.50 per acre for the land.

Cut and burnt land at \$2.50, \$5.00, and \$7.50 per acre according to its value for agricultural purposes, considering its location.

Grazing land and waste land from 50 cents up to \$5.00 per acre. Standing timber according to the cruise thereof.

Irrigated land \$50 per acre, taking into consideration its earning power and making a reduction where the land is poor and rocky or unfit for cultivation.

Lands must be assessed by Government Subdivisions according to the form, a copy of which is attached hereto, and if a Government Lot, place the number of same together with the Government Subdivision of which the number takes the place;



thus Lot 1 (NE NE). Always refer to your government plat.

Where an easement, Railroad or other Right of Way cuts through a subdivision or a Tax Number takes any part of the same, always assess the Government subdivision less the Easement, Right of Way or Tax Number, as the value of the tract and not by the acre. For your information a Railroad Right of Way cutting through a full forty acre tract takes out anywhere from three to four acres.

Town lots must be assessed under the heading of Business or Residence lots. Business lots must be assessed at their value considering their earning power.

Except in rare cases, all corner lots on the same street and block should be assessed alike and all inside lots between the corners on both sides of the street should be assessed exactly alike.

A good plan to adopt is to start at the best corners of a town and work out toward the suburbs on a graduated scale, laying out a plat with the values, before starting any assessments.

The whole system of taxation is based on equality.

.....

Assessor Kootenai County, Idaho.

#### SUPPLEMENTAL INSTRUCTIONS.

Agricultural land upon which there are stumps and not entirely cleared assess under the classification of Cut and Burnt at from \$10 to \$15 per acre.

The blanks for securing Agricultural data must

be full and complete. Keep check on all that you miss and see that the data is obtained.

Collect all automobile licenses and prosecute all violators of the Law. If the license is not taken out on demand and you are sure you are right, seize and sell the car on seven days notice the same as personal property. Charge up all expenses of the sale and when complete give a Bill of Sale for the car. You must make a demand on the owner for the license first.

Get familiar with the law on the seizure and sale of personal property and apply it.

#### PERSONAL PROPERTY BASIS OF VALUATION.

SAW LOGS—White Pine, \$9.00 per M. Yellow Pine \$6.00 per M. Mixed \$6.00 per M at point of manufacture.

LUMBER—White Pine \$12.00 per M. Yellow Pine \$8.00 per M. Mixed at \$6.00 per M.

CATTLE—Milk cows \$40.00 per head, if worth less classify under head of common cattle. Beef \$35.00 to \$45.00 per head. Common \$30.00 per head. Calves and yearlings at their value.

HORSES—Grade, \$75.00 to \$150.00. Common \$15 to \$75 per head.

HOGS, 7 cents per pound on foot.

SHEEP \$8.00 per head.

GOATS At their value.

WOOD, \$1.00 to \$2.50 per cord according to location.

STULLS, POLES, PILING, See list hereto attached.

RAILROAD TIES, at their value according to the time they will remain in the county to range or graze during the year. For Example 6000 sheep grazing in the County for three months can be figured as 1500 sheep for one year.

MONEY, DUES and CREDITS, unsecured are assessable under the law.

EQUITIES in State Lands are assessed on the personal property assessment rolls and must be assessed at the same value as other lands in the same locality, with a deduction of the proportionate part of the purchase price of such land or lot that remains unpaid. The taxes on these equities must be paid before the fourth Monday in November and the penalty for non-payment is the cancellation of the land contract by the State.

IMPROVEMENTS on Government, State, or Railroad Right of Way, must be assessed as personal property.

FURNITURE AND FIXTURES are assessable and must be classed as household goods, the intention is that furniture and fixtures are business appurtenances.

HOUSEHOLD GOODS must be assessed at its value above the exemption. A \$400 exemption is allowed.

PRIVATE BANKERS are subject to assessment on the average daily balance in their bank for the past year.

PERSONAL PROPERTY TAXES are payable at the time of assessment unless the owners thereof have sufficient real property in the County to secure the payment of the same. In making these assessments the Deputy must determine whether or not the property is liable to be removed from the State and if so he must file a copy of the assessment with the Auditor within ten days with this information.

Size of top.	Length	POLES	Average	Assessed Value
		Price List for assessment.		
4 in.	20	\$ .30		
5 "	20	.45		
6 "	20	.50	\$ .50	\$ .35
5 "	25	.60		
6 "	25	.75		
7 "	25	.80	.75	.60
8 "	25	.85		
6 "	30	.90		
7 "	30	1.30		
8 "	30	1.40	1.20	.75
7 "	35	1.65		
8 "	35	2.15	1.85	1.15
7 "	40	2.20		
8 "	40	2.85	2.50	1.50
8 "	45	3.20	3.20	2.10
8 "	50	3.60		
9 "	50	3.60	3.60	2.25
8 "	55	3.90	3.90	2.50
8 "	60	4.25	4.25	2.75
8 "	65	4.50	4.50	3.00
8 "	70	5.00	5.00	3.25
8 "	75	5.50	5.50	3.75

## STULLS

Top.	Assessed Value.	
5 in.	\$ .02	per ft.
6 "	.02½	" "
7 "	.03½	" "
Average about 4 cents per ft.		
10 "	.04½	" "
12 "	.06	" "
14 "	.07	" "
16 "	.08	" "

Piling to be assessed at 5 cents per lineal foot.

Filed, Dec. 19, 1919,

W. D. McREYNOLDS, Clerk.





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IN THE  
**United States**  
**Circuit Court of Appeals**  
**For the Ninth Circuit**

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THE WASHINGTON WATER  
POWER COMPANY, a corpo-  
ration,

*Appellant,*

*vs.*

SHOSHONE COUNTY, a munic-  
ipal corporation; JOHN F.  
FERGUSON, as treasurer and  
ex-officio tax collector of Sho-  
shone County, Idaho, and  
HARRY A. ROGERS, clerk of  
the District Court and ex-officio  
auditor and recorder of Sho-  
shone County, Idaho, and JOHN  
F. FERGUSON and HARRY  
A. ROGERS, individuals,

*Appellees.*

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**Appellant's Brief**

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JOHN P. GRAY,  
W. F. McNAUGHTON *and*  
FRANK T. POST,

*Attorneys for Appellant.*



IN THE  
United States  
Circuit Court of Appeals  
For the Ninth Circuit

---

THE WASHINGTON WATER  
POWER COMPANY, a corpo-  
ration,

*Appellant,*

*vs.*

SHOSHONE COUNTY, a munic-  
ipal corporation; JOHN F.  
FERGUSON, as treasurer and  
ex-officio tax collector of Sho-  
shone County, Idaho, and  
HARRY A. ROGERS, clerk of  
the District Court and ex-officio  
auditor and recorder of Sho-  
shone County, Idaho, and JOHN  
F. FERGUSON and HARRY  
A. ROGERS, individuals,

*Appellees.*

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Appellant's Brief

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This is a companion case to that of *The Wash-  
ington Water Power Company vs. Kootenai County  
et al.*, also on appeal to the above entitled court.  
The two cases were tried together and the tran-  
scripts are substantially the same. It involves  
generally the same issues and was submitted on



the same record as the Kootenai County case. The only distinction is presented by Defendants' Exhibit 1 (Tr. of Exhibits, p. 373).

## SPECIFICATIONS OF ERROR.

### I.

The court erred in deciding that the full cash value of the property of appellant in the State of Idaho, except the lighting system in St. Maries, was the sum of \$3,587,500.

### II.

The court erred in deciding that the full cash value of the property of appellant in the State of Idaho, exclusive of the lighting system in St. Maries, was greater than the sum of \$2,438,978.

### III.

The court erred in deciding that the State Board of Equalization in assessing the property of appellant found that the value thereof was the sum of \$3,587,500, exclusive of the lighting system in St. Maries.

### IV.

The court erred in deciding that the State Board of Equalization found that the total actual value of the operating property of the appellant in the State of Idaho was the sum of \$3,620,500.

### V.

The court erred in deciding that the State

Board of Equalization intended its assessment upon the operating property of appellant to be 75% of the actual cash value thereof.

## VI.

The court erred in deciding that the Public Utilities Commission of the State of Idaho valued the operating property of the appellant in Idaho, exclusive of the lighting system in St. Maries, at the sum of \$3,587,500.

## VII.

The court erred in deciding that the State Board of Equalization assessed the operating property of all the railroads, telegraph, telephone and other public utilities at 75% of its full cash value.

## VIII.

The court erred in deciding that bank stock was assessed in excess of 50% of its actual cash value in Shoshone County.

## IX.

The court erred in deciding that property of public utilities assessed by the State Board of Equalization situated in Shoshone County was assessed generally on a basis of 75% of its full cash value.

## X.

The court erred in deciding that the State Board of Equalization assessed any property other

than that of appellant in Shoshone County at a rate greater than 50% of its full cash value.

#### XI.

The court erred in deciding that only \$8,150,834 of the assessed value of Shoshone County is susceptible to criticism as being below full cash value.

#### XII.

The court erred in deciding that there has been any appreciation in the value of the operating property of appellant in Idaho or that any such appreciation substantially equals the depreciation thereof.

#### XIII.

The court erred in deciding that the value of the operating property of appellant in Idaho and subject to taxation in said state for the year 1918 was a sum in excess of the depreciated value thereof, as found by the Public Utilities Commission, to-wit, the sum of \$2,487,999.00.

#### XIV.

The court erred in deciding that the property of appellant in Shoshone County should be required for the year 1918 to pay taxes upon any sum in excess of 50% of its full cash value on the second Monday in January, 1918.

#### XV.

The court erred in deciding that the appellant

should be required to pay taxes for the year 1918 in Shoshone County on its property in said county on any basis greater than 50% of the portion of \$2,487,999 distributed in Shoshone County.

## XVI.

The court erred in assuming or deciding that the railroad companies, telephone companies, and other public utilities, except appellant, had in fact paid taxes in the State of Idaho for the year 1918 on the basis of 75% of the value of their respective properties.

## XVII.

The court erred in assuming or deciding that the railroad companies, telephone companies, and other public utilities had instituted no action either at law or in equity for the purpose of being relieved against their unequal or unjust assessment in said Shoshone County and for the purpose of being put on an equality with the property generally in said Shoshone County so that they would be required to pay taxes on the basis of 50% of the value of their respective properties the same as other property, exclusive of the property of this appellant, was required to pay by the taxing officers.

## XVIII.

The court erred in assuming or deciding that the railroad companies, telephone companies, and



other public utilities had no cause of action for the recovery of moneys unlawfully exacted of them on account of taxes for the year 1918 because of the unequal and unjust assessment of their respective properties.

### XIX.

The court erred in deciding that the mines in Shoshone County were assessed on a 100% basis for the year 1918.

### XX.

The court erred in deciding that because mines were assessed according to the statute, which constitutes a partial exemption of their property, and that such assessment amounted to about one-half of the total assessment in Shoshone County, that appellant is entitled to no relief, even though all other property, except appellant's property, was assessed on a 50% basis and appellant's property was assessed on a 75% basis.

### XXI.

The court erred in deciding that if mine improvements, bank stock, and property of railroad and telephone companies were assessed in Shoshone County at a higher rate than property was generally assessed, that therefore the appellant should be compelled to pay taxes at a higher rate than the owners of the general property of the county were required to pay.

## XXII.

The court erred in undertaking to decide and adjudicate the rights of the railroad companies, telephone companies, and other public utilities which are not parties to this litigation and to determine appellant's rights on the basis of such attempted adjudication of rights of such other companies.

## XXIII.

The court erred in dismissing the complaint and in denying relief to appellant as prayed for in the complaint.

## XIV.

The court erred in deciding that appellant is subject to pay any penalty or interest upon any sum to the County of Shoshone or that any penalties or interest should be imposed.

## ARGUMENT.

For the convenience of court and counsel, and in order to shorten the record, we omit from this brief the statement of facts and argument contained in the brief in the Kootenai County case, and will serve that brief together with this brief upon counsel in this case, and pray that that brief, as well as this brief, shall be considered as the appellant's briefs in this case and a part of the record thereof.

The point in this case not applicable to the

Kootenai County case arises out of the fact that there are valuable mines in Shoshone County while there are no productive mines in Kootenai County. The assessment for mines in Shoshone County is not based upon the value of the productive mines but under a statute consists solely of the annual net proceeds from the ore produced, plus \$5.00 per acre for surface ground when patented, and improvements when valuable for other purposes. It is a matter of common knowledge that the actual value of the mines is several times the amount of the net proceeds in the year 1918 or any other year. This method of assessing the mines constitutes in fact a *partial exemption* of mining properties from taxation. In some states mining properties are exempted *in toto* from taxation. In Idaho they are assessed at perhaps 20% of their value. The learned trial judge failed to appreciate the rule applicable in this case because of such mining properties. That rule is, we submit, that where property is exempt from taxation in whole or in part, the increased burden thereby cast upon the property not so favored shall be borne by such property ratably and without discrimination.

The total assessed valuation of the property in Shoshone County for the year 1918 was \$31,828,640. That amount was distributed as follows: Public utilities assessed by the State Board of Equalization, \$6,356,243; producing mines assessed for tax-

ation upon their net profits, \$12,916,645; mining improvements assessed by the local assessor, \$3,876,-170; mineral lands assessed at \$5.00 per acre, regardless of value, \$154,645; bank stock, \$374,103; other property within the sphere of the duty of the local assessor, \$8,150,834.

It will be seen that the assessment of mining properties amounts to about one-half of the total assessment. The Idaho statute (Sec. 3360, Idaho Comp. Stats. 1919) provides: That mines after patent "shall be taxed at the price paid the United States therefor" or generally \$5.00 per acre, and that the *net* annual proceeds of all mines shall be taxed, and that machinery used in mining and improvements which have a value separate and independent of such mines shall be taxed. The court held that for the purpose of this case this assessment of the mines in Shoshone County must be held to be a 100% assessment, although as a matter of common knowledge it is much less than a 50% assessment, probably less than a 20% assessment, and that the statute putting the mines in a privileged class prevented the appellant from obtaining any relief, although the appellant's property was assessed 50% higher than the general property of the county.

The court said in his opinion (Tr., p. 73):

"Hence it is manifest that if, as we have expressly found in the other case, the plaintiff's property was assessed at seventy-five per cent



of its actual value, the taxes demanded of it are not in excess of its fair share of the entire burden, for, as we have seen, the larger part of the assessment is strictly in accordance with or in excess of the statutory standard, while that of the plaintiff is twenty-five per cent below such standard and upon the same footing with the assessment of other public utilities. Without undertaking accurately to determine just what its proportion of the whole tax would be if all property were assessed strictly in accordance with the statute, obviously the amount would not be less than the demand of which it complains. It may be true that the method provided for the assessment of mines is inequitable, but the plaintiff does not question the validity of the statute prescribing it, and it must therefore be accepted as controlling."

In *Hanley vs. Federal Mining Co.*, 235 Fed. p. 769, the question of the validity of the statute was presented to the learned district judge, and he held the statute to be valid, notwithstanding the manifest discrimination in favor of the mining companies, upon the ground that the legislature was not prohibited by any Constitutional provision from making such discrimination or partial exemption. It is true that the appellant has not questioned the validity of that statute, but that fact is neither controlling nor pertinent.

We pointed out in the other brief that the universal holding in all cases where relief was granted to a taxpayer on account of over-assessment was to declare void such part of the assessment which was in excess of that of the general property as-

sessed; in other words, that if the general property had been assessed at 50% of its value and the complainant's property were assessed at 80% of its value, the court would declare all of such assessment in excess of 50% of its value to be void. No court heretofore has undertaken to act as an equalization board.

In the court's opinion in the Kootenai County case, referred to in his opinion in this case, the court said (Tr., p. 69):

“By the record as a whole I am impelled to the conclusion that with the knowledge and acquiescence of some, if not all, of the members of the State Board of Equalization, the understanding was reached by the assessors at the Boise meeting that the assessments should be on a fifty per cent basis, and that generally that standard in fact was recognized in making the assessments. Wide departures there doubtless <sup>were</sup> in isolated cases, and both higher and lower valuations can be found, but such was the recognized rule. The record tends to show that in many instances, and in some counties generally, agricultural lands were assessed at a figure substantially below fifty per cent. If we assume that in many instances and in some localities quite generally certain classes of city property were assessed as high as seventy-five per cent, the fact still remains that generally the assessing officers recognize a standard of fifty per cent, and that with knowledge of that standard the State Board intentionally assessed the plaintiff's property on a basis of seventy-five per cent. The fact that officers either wilfully or inadvertently made exceptions to the rule they had improperly agreed

upon, and that consequently some individuals in the classes to which such rule relates are the victims of inequality, does not bar this plaintiff from relief."

Mr. Herrick, the county assessor of Shoshone County, was at this Boise meeting, and admits that he did not seek to injure his county by assessing differently than the other assessors. He said (Tr., p. 77): "In assessing agricultural lands and business property, etc., I should have to admit that it was my effort to assess at near fifty per cent."

Now the learned district judge conceded that the general property of the state was assessed at not to exceed 50% of its valuation, and in pursuance of an agreement among the assessors to that effect, and that the assessor of Shoshone County did not undertake to violate that agreement, and further that the property of the appellant was assessed at at least 75% of its value, but the learned judge denies the appellant any relief whatsoever, and for the reason that the mines have been put into a privileged class by the legislature and partially exempted from taxation. To state the court's reasoning in the simplest way we will assume the situation to be as follows: The total assessment is \$10,000,000. Of that \$5,000,000 represents the net profits from the mines. \$1,000,000 represents the property of the appellant assessed at 75% of its value. \$4,000,000 represents the property of the farmer, the merchant and other general prop-

erty assessed at 50% of its value. The court recognizes the fact that these mining properties have a value several times their annual net profits. The court reasons that if there were no mining properties and the assessed valuation of the whole property was only \$5,000,000, \$1,000,000 being on a 75% basis and representing the property of the appellant, and \$4,000,000 on a 50% basis representing the general property of the county, that then the appellant would be entitled to relief, which relief would be cutting off as void all of appellant's assessment in excess of 50% of the value of its property. The court reasons that, although the mining properties are assessed at say 20% of their value, that inasmuch as that is permitted by statute, the court will assume that such mining property is assessed at 100% of its value, and as such mining property represents about one-half of the property in the county, there is more property assessed above 75% of its value than there is below 75% of its value, and therefore appellant is without relief. In other words, in any county where there are mining properties of great value, the assessor may with perfect impunity assess farming land, residence property, timber land, stocks of goods, etc., on a 50% basis, and the State Board of Equalization may penalize the foreign corporation which is engaged in the hydro-electric busi-



ness in the county by assessing its property at 75% or a higher per cent of its value.

That is to say there may be two rules of assessment of hydro-electric property in the State of Idaho, under an agreement among the assessors such as is in evidence in this case. In Smith County, where there are no mining properties, such electric property must be assessed at 50%. In Jones County, where there are mining properties, it may be assessed at 75% or higher.

The correct rule is, we submit, that where property is exempt from taxation, in whole or in part, the increased burden thereby cast upon property not so favored shall be borne by such property ratably and without discrimination. The general property of the county as well as of the state being intentionally assessed on a 50% basis, the law requires appellant's property to be assessed on the same basis.

The unwarranted assumption of the court that other utilities were assessed at 75% of their full value, and his reasoning in regard thereto, is fully argued in the brief in the Kootenai County case, as well as his reasoning in respect to bank stock.

Our discussion in the other brief of the valuation of the property of this appellant and as to penalties and interest and the points made in respect to other matters, we pray to be considered as though repeated in this brief.

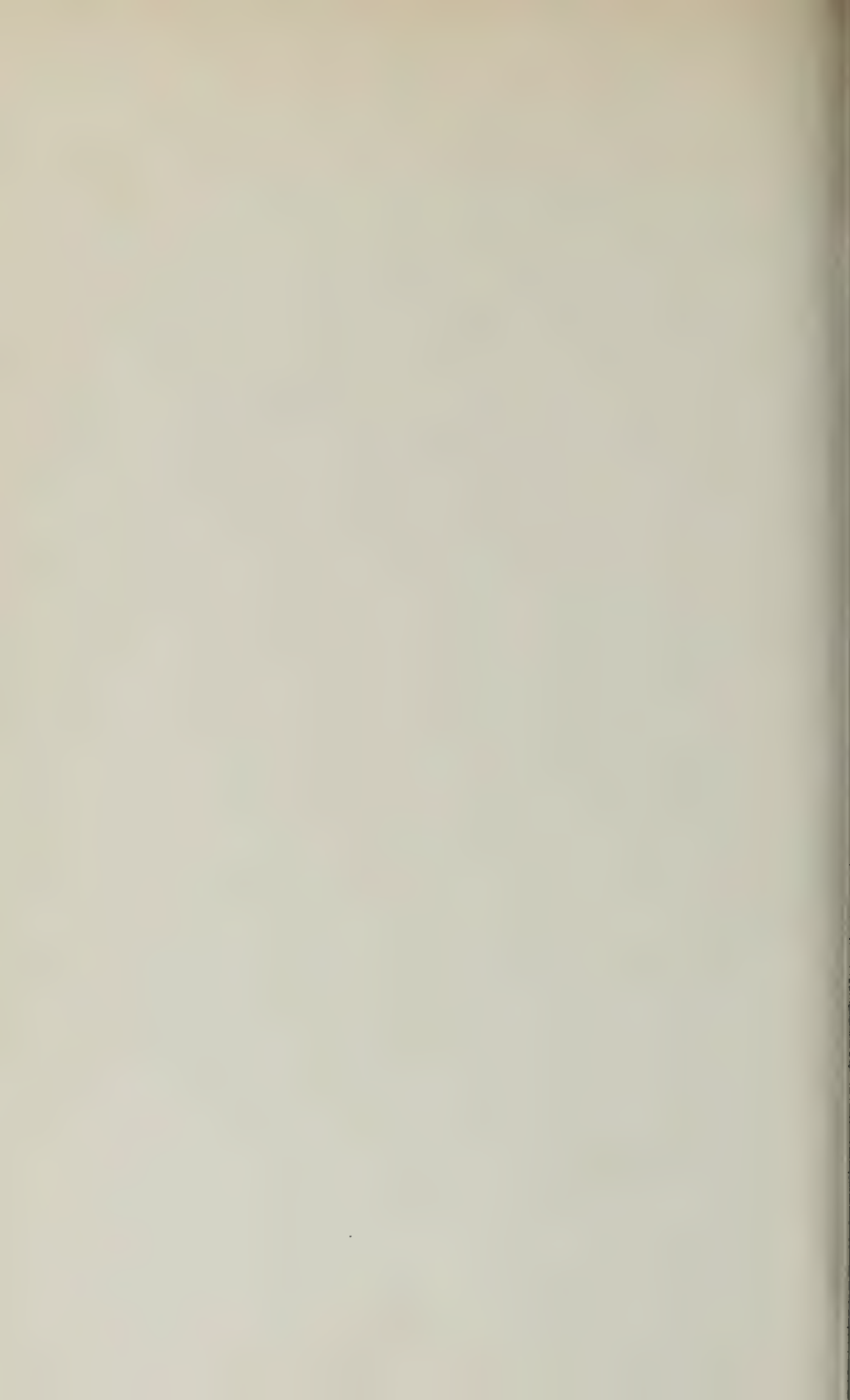
We submit that appellant is entitled to the relief prayed for in its bill of complaint.

JOHN P. GRAY,

W. F. McNAUGHTON *and*

FRANK T. POST,

*Attorneys for Appellant.*



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IN THE  
**United States**  
**Circuit Court of Appeals**  
**For the Ninth Circuit**

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THE WASHINGTON WATER  
 POWER COMPANY, a Corpor-  
 ation,

*Appellant,*

vs.

SHOSHONE COUNTY, a munici-  
 pal corporation; JOHN F. FER-  
 GUSON, as treasurer and ex-offi-  
 cio tax collector of Shoshone  
 County, Idaho; and HARRY A.  
 ROGERS, clerk of the District  
 Court and ex-officio auditor and  
 recorder of Shoshone County,  
 Idaho; and JOHN F. FERGU-  
 SON and HARRY A. ROGERS,  
 individuals,

*Appellees.*

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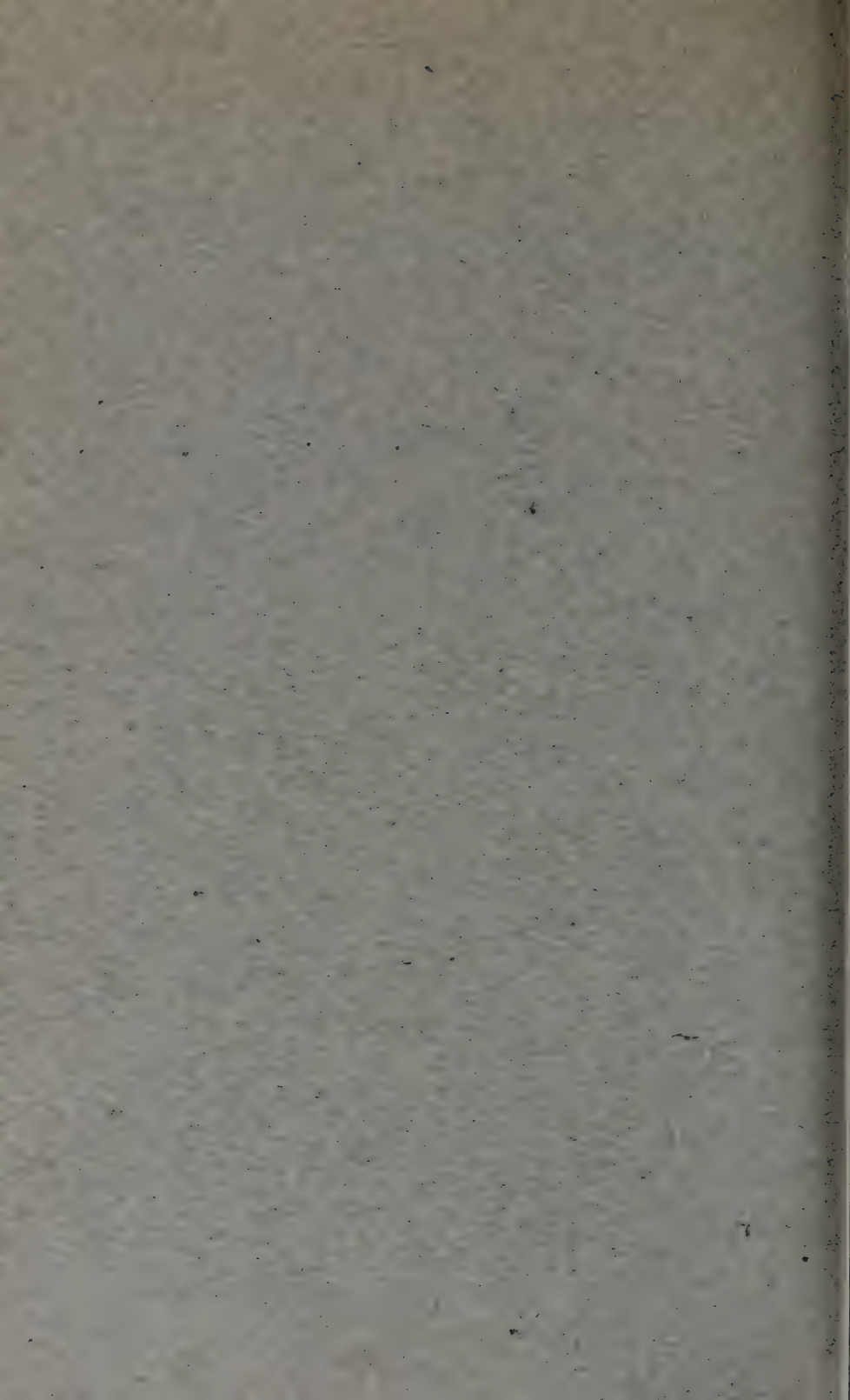
**Appellees' Brief**

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H. J. HULL,  
 JAMES A. WAYNE,  
*Attorneys for Appellees.*

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recorder of Shoshone County,  
Idaho; and JOHN F. FERGU-  
SON and HARRY A. ROGERS,  
individuals,

*Appellees.*

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**Appellees' Brief**

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STATEMENT OF THE CASE.

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The appellant brought suit to have declared void cer-  
tain taxes levied against its property in Shoshone

County, Idaho, during the year 1918. Its total tax for that year in said county, exclusive of penalties, was \$7667.08, of which it admitted 55 per cent, or \$4216.89 to be valid, and it sought to enjoin the collection of the balance.

The grounds upon which appellant sought this relief may be summarized as follows:

It is asserted in its bill of complaint that in the year 1918 appellant's property in Idaho was assessed for more than 100 per cent of its full cash value; that is, that it was assessed for \$2,750,000.00, whereas its real value did not exceed \$2,438,978.00. It further alleged that throughout the State of Idaho, and particularly in Shoshone County, property other than that of appellant, was systematically and intentionally assessed at less than 50 per cent of the full cash value thereof, and that such other property exceeded 75 per cent of all the property in the State and in Shoshone County.

This suit was consolidated for trial with a suit against Kootenai County, Idaho, in which the issues were quite similar.

The decision of the trial Judge was that the taxes demanded of appellant in Shoshone County were not in excess of its just share of the entire burden of taxation; that while some property in said county, the amount thereof being uncertain but considerably less than one-fourth of all the property in said county, had been assessed at 50 per cent of its value, the great bulk of the property in said county had been assessed at

from 75 per cent to 100 per cent, or more, of its real value, and that appellant's property had, in fact, been assessed for only 75 per cent of its value. The appellant was, therefore, denied any relief, and its complaint was ordered dismissed. (Tr. pp. 72-74).

This abridged statement suggests the following questions for discussion in this brief:

1. Upon what basis or proportion of its real value was the property of appellant assessed?
2. Upon what basis or proportion of its real value was other property in Shoshone County assessed?
3. And if other property throughout the State, but not in Shoshone County, was systematically assessed at a less proportion of its real value than was appellant's, in what manner did such undervaluation of property in other parts of the State, affect appellant in Shoshone County?

And the answers which we shall give to these questions, and endeavor to support in this brief, are:

1. The property of appellant was assessed at not exceeding 75 per cent of its full cash value.
2. That fully three-fourths of all other property in Shoshone County was assessed at from 75 per cent to 100 per cent, or more, of its real value, and that the remaining one-fourth was assessed at from 50 per cent to 100 per cent, or more, of its value; it being impossible from the record to determine what amount of this one-fourth was assessed at 50 per cent, what amount at 100 per cent, and what amount at percentages between 50



per cent and 100 per cent.

3. If the answers to the first and second questions are correct, and it then be assumed that in other counties of the State than Shoshone, property was generally assessed at only 50 per cent of its value, this undervaluation would affect appellant's taxes only insofar as the State tax was concerned (about one-sixth of its total tax in Shoshone County), but would not affect the amount of appellant's taxes which were local to Shoshone County, such as the county, school and road district taxes.

These questions will be discussed in their order, and further reference made to the facts where thought necessary in the course of the argument.

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### ARGUMENT.

*Appellant's property in Idaho was assessed in the year 1918 at not exceeding 75 per cent of its full cash value.*

The trial Judge in his decision in the Kootenai County case determined the value of appellant's property in Idaho, for the year 1918, to be \$3,620,500.00, and its assessment at \$2,750,000.00 as indicative of an effort on the part of the State Board of Equalization to assess such property upon the basis of approximately 75 per cent of such value. (Tr. pp. 61-62). Upon this issue, such is also the Court's decision in the Shoshone County case.

In arriving at these figures, the trial court followed the Joint Findings of the Public Utilities Commissions of the States of Idaho and Washington. (Ex. 15, Bk. of Exhibits, p. 227).

The first reference found to such findings in the present case is in paragraph X of appellant's complaint (Tr. p. 13), where it is alleged that in August, 1918, the appellant caused its attorney and auditor to attend the meeting of the State Board of Equalization at Boise, Idaho, "in relation to the assessment of the property" of appellant. That at such meeting appellant's counsel "presented to and asked the consideration by" said Board of the "decision and judgment" of such Public Utilities Commissions in such case "wherein the said commission had \* \* \* made and entered its judgment and opinion valuing the property of the Washington Water Power Company in the State of Idaho after an investigation by officers and engineers of the said Commission and the taking of testimony and the investigation of the cost of reproduction and other facts *essential to an understanding of the value of the said property.*" The complaint then alleges that this valuation of appellant's property by such commissions was made as of December 31, 1917, and that there was no change in the value thereof between said last mentioned date and the second Monday of January, 1918, on which latter date the property was assessed. It is further alleged that the suit in which the aforesaid findings were made "was brought for the purpose

among other things of having determined and fixed the value of the property" of appellant and that such judgment and decision "was rendered only after an appraisalment" of appellant's property.

The fact was, then, that at the time when the State Board of Equalization was about to assess appellant's property, and after appellant had filed the only report required by law to be filed by it, such appellant voluntarily appeared before said Board and made an additional showing, not required by law; that it brought to the attention of the Board the judgment and decision of another commission of the State of Idaho, wherein the value of appellant's property had been in issue, and had been determined, and that it, impliedly at least, expressed a willingness to have its property assessed at the valuation fixed by such decision. Nor does the complaint assert any distinction between the valuation made by the Utility Commission as being one for rate-making purposes only; this distinction was not mentioned until the trial of the present case. The State Board was interested only in the value of appellant's property for purposes of taxation, and had nothing to do with the question of fixing rates. If, then, the findings and decision of the Public Utilities Commission determined the value of such property for rate-making purposes only, why should such decision have been called to the attention of the State Board? The fact was, that appellant was willing, at that time, to be assessed in accordance with the valuation of its property as fixed by

the decision of the Public Utilities Commission, and that was its purpose in calling the attention of the State Board of Equalization to such decision. And the trial Court so found:

“It is pointed out that plaintiff brought the findings to the attention of the Board of Equalization while it had the assessment under consideration, and thus impliedly requested it to accept the conclusions embodied therein. While, therefore, we are without direct evidence of the mental operation of the Board, we have a case where at the time when it was about to take action one of the parties represented that it should follow the determination of the commission, and where the other party now insists that such determination is correct, and hence impliedly concedes that the Board of Equalization should have accepted and did accept it. In view of these conditions and the further fact that the findings referred to were made by a body invested with the necessary jurisdiction, after an extended hearing in a proceeding the parties to which were the State \* \* \* and the defendant, we may reasonably conclude not only that such findings are correct, but that the Board of Equalization, which appears to have made no independent investigation, accepted them as the basis of the assessment.”

And we contend that no other conclusion was open to the trial Court. Unless the appellant, in presenting the findings of the Public Utilities Commission to the State Board of Equalization, desired to be assessed upon the valuation found by such Commission (or a percentage



of such valuation), then the presentation of such findings was without purpose. The Public Utilities Commission of the State of Idaho had, at great expense (declared by appellant's counsel to approximate \$2000.00 per million of value, brief p. 32) determined the value of appellant's property, and presented the findings of such Commission to the State Board with the implied suggestion that that Board, without independent investigation, should accept such findings.

If our position upon this question be correct, it is then of little importance that upon the trial of this action the appellant attempted to prove a value different from that found by the Public Utilities Commission, or to place a different construction upon the findings of such Commission. For certainly a taxpayer who represents to the taxing officials, whether it be the assessor, or the County or State Board of Equalization, that the value of his property is a certain sum, which valuation is adopted by such assessing official, can not thereafter obtain relief even though he does assert and prove a different valuation. He is bound by the valuation as represented to the taxing official.

But what, then, was the value of appellant's property as determined by the findings of the Public Utilities Commission? The Joint Commissions of the States of Idaho and Washington determined that the "value of all the property of the Washington Water Power Company, both tangible and intangible, used and useful in the business of furnishing electric energy to the citizens

of the State of Washington and to the citizens of the State of Idaho, on the 31st day of December, 1917, is the sum of \$20,500,000.00" ( Bk. of Exhibits, p. 268). The Commissions then apportioned this value according to six different theories, the first apportionment being "in accordance with the value of the physical properties located in each state" (Bk. of Ex. p. 269), and on this theory finds the value of appellant's property in Idaho to be \$3,587,500.00 (Bk. of Ex. p. 270). This valuation was placed upon the very property which the State Board of Equalization was attempting in 1918 to assess, viz.: the physical properties of appellant located in Idaho. And we contend that this was the only one of the six theories of apportioning the valuation of appellant's properties between the two states, which could properly have been adopted by the State Board, and that these findings, having been presented to said Board by appellant, that the latter is bound by the valuation founded upon such findings. Admittedly, the above figures did not include the value of the appellant's property in St. Maries, which it alleges in its complaint to be \$31,461.00, and which the trial Court found to be about \$33,000.00 (Tr. p. 17; p. 61). And with these figures presented to it, the State Board assessed appellant's property at \$2,750,000.00 or between 70 and 75 per cent of such value.

Our contention, then, is briefly this: That the appellant having presented these findings to the assessing board, and impliedly, at least, expressed a willingness

to be assessed at the value therein found, but at the same percentage of such value as other property, that it was within the province of the State Board to assess under any theory of valuation found in such findings and decision, and that having adopted the most reasonable and proper theory, and assessed appellant's property at less than 75 per cent of such value, that the appellant can not complain.

*The assessment of other property in Shoshone County was upon approximately the same proportion of its full cash value as that upon which appellant's property was assessed.*

During the year 1918 the total assessed value of all property in Shoshone County was \$31,828,640. (Bk. of Ex. p. 373).

Of this total amount, \$6,356,243.00 was the valuation placed by the State Board of Equalization upon public utilities, including railroads, telegraph and telephone companies, light and water companies, and current transmission lines such as, and including, appellant's property. No contention was made upon the trial that the utilities had been assessed at less than their full cash value. Indulging a presumption favorable to the appellant, the trial court found that public utilities were, in fact, assessed at 75 per cent of their value, the same as the appellant's property. There is no evidence in the record to indicate that such utilities, other than appellant's property, were not assessed at their full value, and certainly nothing to show that

such utilities were assessed at a lesser percentage of their value than appellant's property. The testimony of Mr Arney as to statements made by individual members of the State Board (appellant's brief pp. 33-34) clearly refers to assessments of previous years, and not to the year 1918, and is at best but the expression of the personal opinion of but one member of the board. This member, speaking of railways, stated that they were assessed at 50 per cent, and expressed the opinion that all property values should be increased. There is nothing in the record in this case to show that utilities were not valued higher by the State Board in 1918 than in previous years. Certainly the court would not, in the absence of any competent evidence, assume that this character of property was assessed at a lower percentage of value than was the appellant's. And in assuming that utilities were assessed at 75 per cent of their value, in common with appellant's property, rather than at 100 per cent of their value, as the law requires, the court indulged a presumption favorable to appellant, for it had wholly failed to prove that public utilities had not in fact been assessed at their full cash value. In truth, in its complaint the appellant never contended that utilities had been assessed for less than their full value. Its contention throughout was that the property assessed by the local assessors, and that property alone, was systematically undervalued (Comp. par. XI, Tr. p. 15). Indeed, a careful reading of the complaint will disclose the fact that the one complaint is



that the local assessors, within the scope of their authority, assessed property at only 50 per cent of its value, while the State Board of Equalization assessed appellant's property for more than 100 per cent, and without any intimation as to what percentage was used by the State Board in assessing other property within the scope of its authority. We think it may fairly be assumed, then, that the property assessed by the State Board was not valued at less than 75 per cent of its value, as found by the court.

Of the total valuation in Shoshone County \$12,916,-645.00 was the tax upon the net profits of mines, and \$154,645.00 the tax upon the surface of lode and placer mining claims based on the price paid the government therefor, of \$5.00 and \$2.50 per acre, respectively. It can not be contended that a tax on the net profits of a mine, or an acreage tax on the surface thereof at a fixed sum, is a tax upon the full cash value of a mine or mining claim; it may be in excess of the real value, but is usually upon only a percentage of such value. But the statute under which this tax is levied has been upheld by the trial court, in a case in which its constitutionality was directly attacked (*Hanley v. Federal Mining & Smelting Co.*, 235 Federal, 769, 775, cited in appellant's brief), and its validity has at no time been questioned in the present suit. And we contend that unless the validity of these laws is attacked, that these assessments are as valid, so far as this suit is concerned, as if made upon full cash value. It is the conten-

tion of counsel for appellant that this net profit tax and acreage tax on mining property grants to mining property a partial exemption from taxation, and that the increased burden thrown upon other property by reason of such partial exemption should be borne by such other property ratably; and that if appellant's property was assessed at 75 per cent of its value, while other property in the county was assessed for only 50 per cent of its value, then appellant's assessment should be reduced to a 50 per cent basis. Without admitting the correctness of this contention of appellant, we insist that there is no evidence in the record upon which the court could, even if so inclined, have based a reduction in appellant's taxes in Shoshone County. Besides the property already mentioned, mining improvements, such as mills, concentrators and the machinery in same, and the like were assessed at \$3,876,170, an amount equal to 100 per cent, or even more, of the real value thereof. (Test. of Herrick, Tr. p. 78). The tax on bank stock amounted to \$374,103, which was required to be assessed for its full cash value, and there is nothing to dictate that it was not so assessed in Shoshone County. And the remaining property of the county, amounting to \$8,150,834, or slightly over one-fourth of all the property in the county, was assessed at between 50 and 100 per cent of its real value. Stocks of merchandise were assessed at invoice price, or in some cases, where it was old, less than invoice price, but an effort was made to assess at their full cash value, irrespective of invoice price

(Tr. pp. 79, 83). Farm lands, business and residence property were assessed at from 50 to 100 per cent, or more, and considerably more was assessed over 50 per cent, than under that percentage (Tr. pp. 82, 83).

The evidence shows, then, so far as Shoshone County is concerned, that out of a total assessed value of \$31,828,640, \$23,677,806 was assessed at from 75 to 100 per cent of its full cash value, or under statutes the validity of which is not here questioned, and the remaining \$8,150,834 was assessed at from 50 to 100 per cent, or more, of its real value. But as to this last mentioned property, the record is silent as to what amount, or what character, of property was assessed at any different percentage; it is as reasonable to assume that as to this \$8,000,000 worth of property, 90 per cent was assessed at its full cash value, as it is to assume that only 10 per cent was so assessed. In other words, there is nothing in the evidence from which the court below could determine how general had been the undervaluation of the property assessed by the county assessor in Shoshone County, and, even had it been so inclined, the Court could not have made a reduction in appellant's taxes in Shoshone County which would not have been subject to the criticism that it was an arbitrary reduction, without evidence to support it. And even as to the tax on the net profits of mines and the acreage tax on the surface of mining claims, there is no evidence to indicate what relation such assessments bore to the full cash value of such property; nor could there well be, for

this law has as its chief justification the fact that it is extremely difficult, if not impossible, to even approximate the real market value of a mine. And while appellant's counsel, in their brief, hazard the guess that the net profits for one year would range between 20 and 50 per cent of the full cash value, this is palpably but a mere conjecture.

This is not a case where, as in *Greene v. Louisville & I. R. Co.*, 244 U. S. 499, the great majority of all the taxable property had been assessed at one percentage of value (in that case 80 per cent of all the taxable property was assessed at 52 per cent of its value), while the complainant's property was assessed at a much higher percentage. Nor has appellant made out its case as pleaded in its complaint herein, where it alleged that more than 75 per cent of all the taxable property in Shoshone County was assessed at less than 50 per cent of its value. (Comp. par. XXIII, Tr. p. 23). Here the great majority of the property in the defendant county was assessed at as high or a higher percentage of its full cash value than was appellant's, and only a small part, and an indefinite amount, of the property was assessed at less than its full value.

*Except as to the State Tax, the appellant's taxes in Shoshone County were not affected by the undervaluation of property in other counties of the State.*

Our contention is that so far as this suit is concerned, Shoshone County must be dealt with as a single taxing unit. If, as found by the trial court, the valuation



of appellant's property for purposes of taxation was upon the basis of 75 per cent of its value, and if the great majority of other property in Shoshone County was assessed at the same or a higher percentage of its value, then appellant has not been called upon to pay more than its proper proportion of taxes, except insofar as its state taxes may have been increased by the undervaluation of property in other counties of the state

Appellant's taxes in Shoshone County for the year 1918 consisted of the following items:

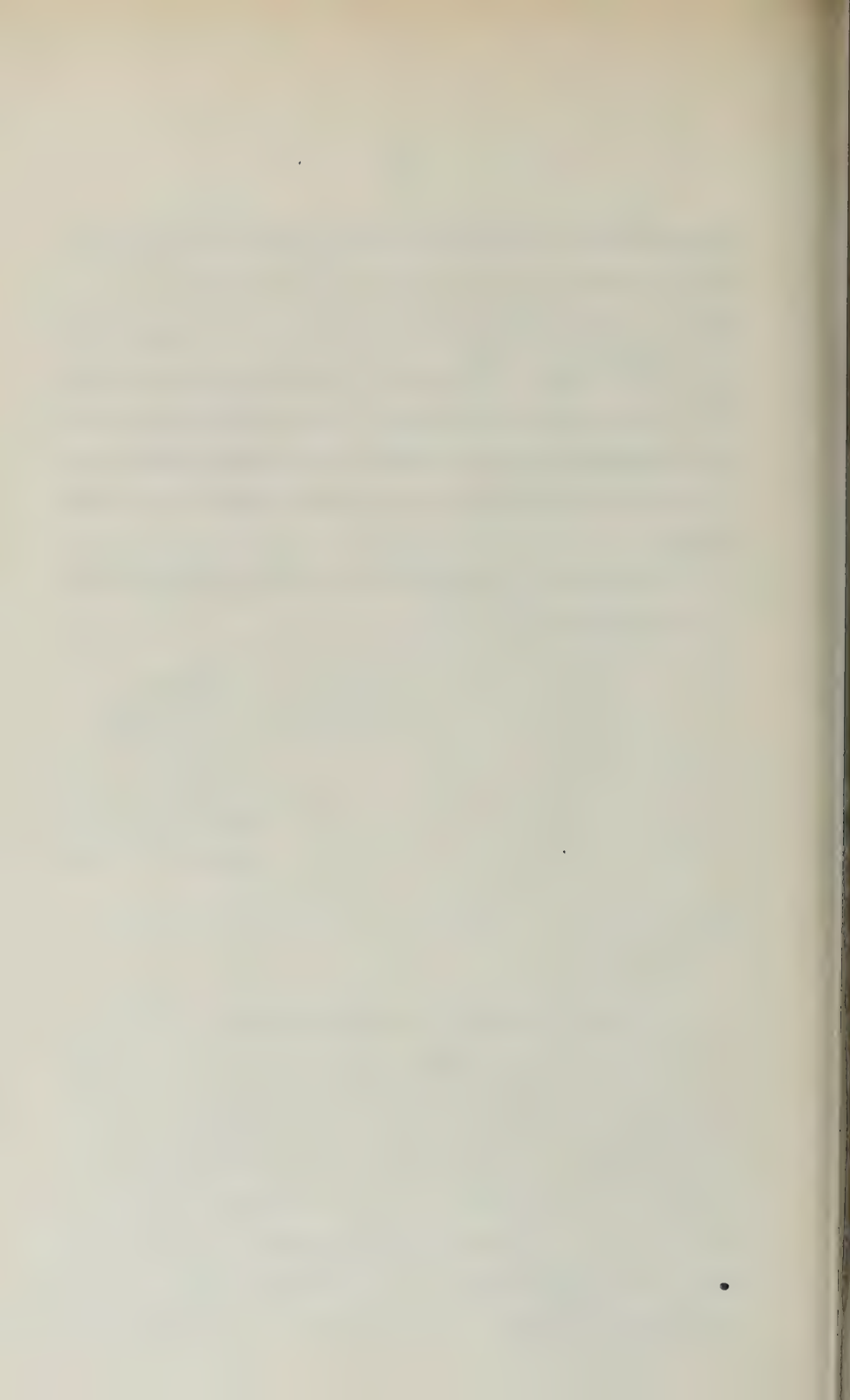
State Tax .....	\$1,302.06
County Tax .....	3,520.39
School Tax .....	2,641.64
School Bond Tax .....	74.76
City of Wallace .....	58.23
City of Kellogg .....	49.00
City of Mullan .....	21.00
<hr/>	
Total Tax .....	\$7,667.08
(Tr. p. 33).	

It will be observed from this statement that this entire tax, excepting the first item, is local to Shoshone County, where we contend the appellant's property was not assessed at a higher percentage of its real value than the vast amount of the other property. If throughout the other counties of the state there was a general undervaluation of practically all property, such undervaluation would naturally tend to increase the rate of the state levy, and by reason of such increase in the rate

the appellant would be called upon to pay a higher state tax than it would if all property in the state had been assessed for say 75 per cent of its value, and the rate correspondingly decreased. But even as to this item, the appellant is placed upon the same basis exactly as other taxpayers in Shoshone County. It is only asked to pay a tax upon the same percentage of the value of its property, and at the same rate, as other property in that County.

We respectfully submit that the decision of the trial Court should be affirmed.

H. J. HULL,  
JAMES A. WAYNE,  
*Solicitors for Appellees.*



**United States**  
**Circuit Court of Appeals**  
**For the Ninth Circuit.**

E. E. YOUNG,

Plaintiff in Error,

vs.

CALIFORNIA STATE BOARD OF PHARMACY, E. T. OFF, G. M. SUTHERLAND, J. G. McKOWN, H. J. FINGER, E. J. MOLONY, H. O. BUKER, J. S. O'CALLAGHAN, H. M. MEADER and RAYMOND G. LINDLEY, Individually and as Members Constituting the said CALIFORNIA STATE BOARD OF PHARMACY,

Defendants in Error.

**Transcript of Record.**

Upon Writ of Error to the Southern Division of the  
United States District Court of the  
Northern District of California,  
Second Division.

FILED  
OCT 19 1920  
F. D. MORGENTHAU  
CLERK





United States  
Circuit Court of Appeals  
For the Ninth Circuit.

E. E. YOUNG,

Plaintiff in Error,

vs.

CALIFORNIA STATE BOARD OF PHARMACY, E. T. OFF, G. M. SUTHERLAND, J. G. McKOWN, H. J. FINGER, E. J. MOLONY, H. O. BUKER, J. S. O'CALLAGHAN, H. M. MEADER and RAYMOND G. LINDLEY, Individually and as Members Constituting the said CALIFORNIA STATE BOARD OF PHARMACY,

Defendants in Error.

Transcript of Record.

Upon Writ of Error to the Southern Division of the  
United States District Court of the  
Northern District of California,  
Second Division.



# INDEX TO THE PRINTED TRANSCRIPT OF RECORD.

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[Clerk's Note: When deemed likely to be of an important nature, errors or doubtful matters appearing in the original certified record are printed literally in *italic*; and, likewise, cancelled matter appearing in the original certified record is printed and cancelled herein accordingly. When possible, an omission from the text is indicated by printing in *italic* the two words between which the omission seems to occur.]

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In the Southern Division of the District Court of  
the United States, in and for the Northern  
District of California, Second Division.

No. 16,253.

**ACTION FOR CONVERSION—\$25,000.00.**

**E. E. YOUNG,**

Plaintiff,

vs.

**CALIFORNIA STATE BOARD OF PHAR-  
MACY, and E. T. OFF, J. O. McKOWN,  
H. J. FINGER, E. J. MALONY, G. S.  
O'CALLAGHAN, H. B. MEADER and  
RAYMOND G. LINDLEY, Individually  
and as Members Constituting Said CALI-  
FORNIA STATE BOARD OF PHAR-  
MACY,**

Defendants.

### **Amended Complaint.**

Comes now plaintiff above named and by leave  
of the Court first had and obtained, files this his  
amended complaint, and for cause of action against  
said defendants and each of them, alleges:

#### **I.**

That at all times hereinafter mentioned the  
defendant, California State Board of Pharmacy  
was, ever since has been, and now is a duly organ-  
ized and constituted board under the laws of the  
State of California, and having its principal place  
of business in the city and county of San Fran-  
cisco, in said state, and within the jurisdiction of  
the above-entitled court.

## II.

That on or about the 1st day of May, 1919, the defendants, E. T. Off, J. O. McKown, H. J. Finger, E. J. Molony, J. S. O'Callaghan, H. B. Meader, and Raymond G. Lindley, were, ever since have been and are now members of the defendant, California State Board of Pharmacy. [1\*]

## III.

That on or about the 1st day of May, 1919, plaintiff was, ever since has been and now is the owner of the following described personal property, to wit:

115 ozs. Morphine Sulphate

165 ozs. Cocaine

2 lbs. Gum Opium.

## IV.

That on or about said 1st day of May, 1919, certain of said personal property hereinbefore described, to wit:

100 ozs. morphine sulphate

100 ozs. cocaine

2 lbs. gum opium

were *in transitu* in interstate and foreign commerce from J. S. Merrill Drug Co., St. Louis, Missouri, to said plaintiff and C. F. McGinis, the consignees of said goods hereinbefore mentioned, in Mexicali, Northern District of Baja California, Republic of Mexico, through Wells-Fargo & Co. Express and W. I. McCoy. That prior to said 1st day of May, 1919, said C. F. McGinis transferred all his right, title and interest in and to said personal property

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\*Page-number appearing at foot of page of original certified Transcript of Record.

hereinbefore mentioned to plaintiff. That said W. I. McCoy was a regularly and duly licensed custom-house broker licensed by the United States and by the Republic of Mexico, and was a common carrier of goods from the United States to the Republic of Mexico.

V.

That on or about the 1st day of May, 1919, certain of said personal property hereinbefore described, to wit:

15 ozs. morphine sulphate

85 ozs. cocaine

were *in transitu* in interstate and foreign commerce from the Western Wholesale Drug Co., Los Angeles, California, to said plaintiff and said C. F. McGinis, the consignees of said goods hereinbefore mentioned, in Mexicali, Northern District of Baja, California, Republic of Mexico, through Wells-Fargo & Co. Express and said [2] W. I. McCoy.

VI.

That on or about the 1st day of May, 1919, said defendants had in their possession all of said goods hereinbefore mentioned; that on or about the 1st day of May, 1919, said plaintiff made demand upon said defendants for certain of said personal property, to wit: 115 ozs. of morphine sulphate, and thereafter and prior to the commencement of this action, said defendants and each of them failed and refused and still fail and refuse to deliver said 115 ozs. morphine sulphate to said plaintiff.

VII.

That on or about the 10th day of June, 1919,



said plaintiff demanded of said defendants and each of them certain of said personal property, to wit: 185 ozs. of cocaine and two pounds of gum opium, and to deliver same to said plaintiff, said defendants and each of them failed and refused, and ever since have failed and refused so to do.

#### VIII.

That the withholding of all of said personal property hereinbefore described was by said defendants willful, intentional, and without just cause or provocation therefor, and malicious, and without the consent of said plaintiff, and ever since said 1st day of May, 1919, and said 10th day of June, 1919, respectively as hereinbefore alleged, said withholding of all of said goods from said plaintiff has been and is now willful, intentional, and without just cause or provocation therefor, with malice, and without the consent of plaintiff, and for the purpose of oppressing said plaintiff, and that by reason thereof, plaintiff asks in addition to actual damages, the sum of Twelve Thousand (\$12,000.00) Dollars as punitive damages.

#### IX.

That the highest market value of said personal property [3] hereinbefore described was on or about the 15th day of June, 1919, the sum of Six Thousand (\$6,000.00) Dollars.

#### X.

That said plaintiff has expended and become obligated to pay in the pursuit of said personal property hereinbefore referred to, the sum of Seven Thousand (\$7,000.00) Dollars, which said sum is

a fair compensation for the time and money expended in the pursuit of said personal property.

XI.

That no part of the amounts herein set forth have been paid, and the whole thereof are now due, owing and unpaid.

XII.

That plaintiff is informed and believes and therefore alleges that said personal property has been destroyed by said defendants and each of them, and cannot be returned by said defendants or either of them to said plaintiff, or recovered by said plaintiff from said defendants or either of them.

WHEREFORE, plaintiff prays judgment against said defendants and each of them for

- (1) The sum of Six Thousand (\$6,000.00) Dollars, the highest market value of said personal property as set forth in the amended complaint, or such other sum as may be the highest market value up to the time of the verdict.
- (2) The sum of Seven Thousand (\$7,000.00) Dollars, as a fair compensation to said plaintiff in the pursuit of said personal property.
- (3) For the sum of Twelve Thousand (\$12,000.00) Dollars as punitive damages.
- (4) For costs of suit.

WILLIAM SEA, Jr.,

SAMUEL T. BUSH,

Attorneys for Plaintiff. [4]

United States of America,  
State and Northern District of California,  
City and County of San Francisco,—ss.

William Sea, Jr., being first duly sworn, deposes and says: That he is one of the attorneys for plaintiff named in the foregoing amended complaint; that plaintiff is a citizen of the State of Arizona and resides in said State of Arizona, and without the Southern Division of the Northern District of California, where affiant has his law offices in the City and County of San Francisco, in said Southern Division of the Northern District of California, and for that reason affiant makes this verification.

That he has read said amended complaint and knows the contents thereof, and that the same is true of his own knowledge except as to the matters therein stated on information and belief, and as to those matters that he believes it to be true.

WILLIAM SEA, Jr.

Subscribed and sworn to before me this 9th day of January, 1920.

[Seal]

LOUISE BEARDEN,

Notary Public in and for the City and County of  
San Francisco, State of California.

Received a copy of the within this 9th day of  
January, 1920.

R. W. HARRISON,

Chief Deputy Atty. Genl.,

Attorney for Calif. State Board of Pharmacy.

JOHN F. DAVIS,

Of Counsel for said Board.

Received a copy of the within this 9th day of January, 1920.

JOHN F. DAVIS,  
Attorney for Defendant, E. T. Off, Individually.

[Endorsed]: Filed Jan. 10, 1920. W. B. Maling,  
Clerk. By J. A. Schaertzer, Deputy Clerk. [5]

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In the Southern Division of the District Court of  
the United States, in and for the Northern Dis-  
trict of California, Second Division.

No. 16,253.

E. E. YOUNG,

Plaintiff,

vs.

CALIFORNIA STATE BOARD OF PHAR-  
MACY, and E. T. OFF, G. M. SUTHER-  
LAND, J. C. McKOWN, H. J. FINGER,  
E. J. MALONY, H. O. BUKER, J. S.  
O'CALLAGHAN, H. B. MEADER, and  
RAYMOND, G. LINDLEY, Individually  
and as Members Constituting the said Cali-  
fornia State Board of Pharmacy,  
Defendants.

**Demurrer of Defendant E. T. Off, Individually, to  
Amended Complaint.**

The defendant, E. T. Off, individually, hereby  
demurs to the amended complaint filed in the  
above-entitled action upon the following grounds:



## I.

That the above-named court has no jurisdiction of the persons of said defendant.

## II.

That the above-named court has no jurisdiction of the subject of the action.

## III.

That the plaintiff has no legal capacity to sue in the above-entitled action.

## IV.

That said amended complaint does not state facts sufficient to constitute a cause of action against said defendant.

## V.

That said amended complaint is uncertain in that it cannot be determined therefrom how or in what manner said [6] defendants came into the possession of the goods mentioned in said amended complaint, or whether said possession alleged to have been acquired by said defendants was tortious or against the will and consent of said plaintiff.

## VI.

That two causes of action in conversion are not separately stated in said amended complaint, in that a cause of action for the conversion of part of the personal property described in paragraph IV and part of the personal property described in paragraph V, which said conversion is alleged to have occurred on or about May 1, 1919, is included in the same court with a cause of action for the conversion of another part of the personal

property described in paragraph IV and another part of the personal property described in paragraph V, which said last conversion is alleged to have occurred on or about June 10, 1919.

VII.

That said amended complaint is uncertain in that it cannot be ascertained therefrom whether said defendants, or any of them, were in possession of any of the personal property mentioned in paragraph VI of said amended complaint when said plaintiff demanded of them possession thereof on or about May 1, 1919, as in said paragraph alleged.

VIII.

That said amended complaint is uncertain in that it cannot be ascertained therefrom whether said defendants, or any of them, were in possession of any of the personal property mentioned in paragraph VII of said amended complaint when said plaintiff demanded of them possession thereof on or about June 10, 1919, as in said paragraph alleged.

IX.

Said amended complaint is uncertain in that it cannot [7] be ascertained therefrom when the property was destroyed as in paragraph XII alleged.

X.

Said amended complaint is uncertain in that it cannot be ascertained therefrom whether the personal property referred to in paragraph IV as having been transferred to plaintiff, embraced only the property described in said paragraph IV or in-

cluded also the property described in paragraph III.

### XI.

That said amended complaint is uncertain in that it cannot be ascertained therefrom under what law, if any, of the United States the matter in controversy set forth in said amended complaint arises, or in what manner the matter in controversy set forth in said amended complaint involves the construction of any law of the United States.

### XII.

Said amended complaint is uncertain in that it is alleged in paragraphs IV and V thereof that certain personal property therein described was on or about May 1, 1919, *in transitu* in interstate commerce, and it is also alleged in paragraph VI that all of said personal property was on or about May 1, 1919, in the possession of the defendants, and it does not appear that defendants had anything to do with the transportation thereof.

### XIII.

Said amended complaint is ambiguous in that it is alleged in paragraphs IV and V thereof that certain personal property therein described was on or about May 1, 1919, *in transitu* in interstate commerce, and it is also alleged in paragraph VI that all of said personal property was on or about May 1, 1919, in the possession of the defendants and it does not appear that defendants had anything to do with the transportation thereof, [8]

### XIV.

Said amended complaint is ambiguous as to the

same matters and in the same respects as to which it is herein, alleged to be uncertain.

XV.

Said amended complaint is unintelligible as to the same matters and in the same respects as to which it is herein alleged to be uncertain.

WHEREFORE said defendant prays that plaintiff take nothing by said amended complaint as against said defendant, but that said action be dismissed as to him, and that he have judgment against plaintiff for his costs herein incurred.

JOHN F. DAVIS,

Attorney for Defendant E. T. Off, Individually.

W. L. ANDREWS,

Of Counsel for said Defendant E. T. Off,  
Individually.

I HEREBY CERTIFY that in my opinion the above and foregoing demurrer is well taken in point of law and is not interposed for the purpose of delay.

JOHN F. DAVIS,

Attorney for said Defendant E. T. Off, Individually.

Received a copy of the within demurrer of Deft. E. T. Off, individually, to the amended complaint filed in the above-entitled matter, this 3d day of February, 1920.

Dated, Feb. 3, 1920.

WILLIAM SEA, Jr.,

SAMUEL T. BUSH,

Attorneys for Plaintiff.



[Endorsed]: Filed Feb. 3, 1920. W. B. Maling, Clerk. By J. A. Schaertzer, Deputy Clerk. [9]

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In the Southern Division of the District Court of the United States, in and for the Northern District of California, Second Division.

No. 16,253.

E. E. YOUNG,

Plaintiff,

vs.

CALIFORNIA STATE BOARD OF PHARMACY, and E. T. OFF, G. M. SUTHERLAND, J. O. McKOWN, H. J. FINGER, E. J. MALONY, H. O. BUKER, J. S. O'CALLAGHAN, H. B. MEADER. and RAYMOND, G. LINDLEY, Individually and as Members Constituting the said California State Board of Pharmacy,

Defendants.

**Demurrer of Defendants California State Board of Pharmacy et al.**

The defendant California State Board of Pharmacy, and the defendants E. T. Off, G. M. Sutherland, J. O. McKown, H. J. Finger, E. J. Malony, H. O. Buker, J. S. O'Callaghan, H. B. Meader and Raymond G. Lindley, sued herein as members constituting said board, and appearing herein in their representative capacities as members of said board, and not in their individual or personal capacities, hereby demur to the amended complaint filed in

the above-entitled action upon the following grounds:

I.

That the above-named court has no jurisdiction of the persons of said defendants, or any of them.

II.

That the above-named court has no jurisdiction of the subject of the action. [10]

III.

That the plaintiff has no legal capacity to sue in the above-entitled action.

IV.

That said amended complaint does not state facts sufficient to constitute a cause of action against said defendants or any of them.

V.

That said amended complaint is uncertain in that it cannot be determined therefrom how or in what manner said defendants came into the possession of the goods mentioned in said amended complaint, or whether said possession acquired by said defendants was tortious or against the will and consent of said plaintiff.

VI.

That two causes of action in conversion are not separately stated in said amended complaint in that a cause of action for the conversion of part of the personal property described in paragraph IV, and part of the personal property described in paragraph V, which said conversion is alleged to have occurred on or about May 1, 1919, is included in the same count with a cause of action for the conversion of another

part of the personal property described in paragraph IV and another part of the personal property described in paragraph V, which said last conversion is alleged to have occurred on or about June 10, 1919.

#### VII.

That said amended complaint is uncertain in that it cannot be ascertained therefrom whether said defendants, or any of them, were in possession of any of the personal property [11] mentioned in paragraph VI of said amended complaint when said plaintiff demanded of them possession thereof on or about May 1, 1919, as in said paragraph alleged.

#### VIII.

That said amended complaint is uncertain in that it cannot be ascertained therefrom whether said defendants, or any of them, were in possession of any of the personal property mentioned in paragraph VII of said amended complaint when said plaintiff demanded of them possession thereof on or about June 10, 1919, as in said paragraph alleged.

#### IX.

Said amended complaint is uncertain in that it cannot be ascertained therefrom when the property was destroyed as in paragraph XII alleged.

#### X.

Said amended complaint is uncertain in that it cannot be ascertained therefrom whether the personal property referred to in paragraph IV as having been transferred to plaintiff embraced only the

property described in said paragraph or included also the property described in paragraph III.

XI.

That said amended complaint is uncertain in that it cannot be ascertained therefrom under what law if any of the United States the matter in controversy set forth in said amended complaint arises, or in what manner the matter in controversy set forth in said amended complaint involves the construction of any law of the United States.

XII.

Said amended complaint is uncertain in that it is alleged in paragraphs IV and V thereof that certain personal [12] property therein described was on or about May 1, 1919, *in transitu* in interstate commerce, and it is also alleged in paragraph VI that all of said personal property was on or about May 1, 1919, in the possession of the defendants and it does not appear that defendants had anything to do with the transportation thereof.

XIII.

Said amended complaint is ambiguous in that it is alleged in paragraphs IV and V thereof that certain personal property therein described was on or about May 1, 1919, *in transitu* in interstate commerce, and it is also alleged in paragraph VI that all of said personal property was on or about May 1, 1919, in the possession of the defendants and it does not appear that defendants had anything to do with the transportation thereof.

XIV.

Said amended complaint is ambiguous as to the



same matters and in the same respects as to which it is herein alleged to be uncertain.

## XV.

Said amended complaint is unintelligible as to the same matters and in the same respects as to which it is herein alleged to be uncertain.

WHEREFORE, said defendants pray that plaintiff take nothing by said amended complaint, but that said action be dismissed as to them with their costs herein incurred.

U. S. WEBB,  
Attorney General of the State of California,  
ROBERT W. HARRISON,  
Chief Deputy Attorney General,  
Attorneys for said Defendants.

JOHN F. DAVIS,

Of Counsel for Said Defendants. [13]

I HEREBY CERTIFY that in my opinion the above and foregoing demurrer is well taken in point of law and is not interposed for the purpose of delay.

U. S. WEBB,  
Attorney General of the State of California,  
ROBERT W. HARRISON,  
Chief Deputy Attorney General,  
Attorneys for Said Defendants.

Receipt of a copy of the within demurrer this 3d day of February, 1920, is hereby admitted.

WILLIAM SEA, Jr.,  
SAMUEL T. BUSH,  
Attorneys for Plaintiff.

[Endorsed]: Filed Feb. 3, 1920. W. B. Maling, Clerk. By J. A. Schaertzer, Deputy Clerk. [14]

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At a stated term, to wit, the March term, A. D. 1920, of the Southern Division of the United States District Court for the Northern District of California, Second Division, held at the courtroom in the City and County of San Francisco, on Monday, the 1st day of March, in the year of our Lord one thousand nine hundred and twenty. Present: The Honorable WILLIAM C. VAN FLEET, District Judge.

No. 16,253.

E. E. YOUNG,  
vs.

CALIFORNIA STATE BOARD OF PHARMACY et al.

**Minutes of Court—March 1, 1920—Order Sustaining  
Demurrers to Amended Complaint.**

Defendants' demurrers to the amended complaint, heretofore heard and submitted, being now fully considered, and the Court having rendered its oral opinion, it is ordered that said demurrers be and the same are hereby sustained. [15]

(Title of Court and Cause.)

**(Oral Opinion.)**

Monday, March 2, 1920.

WM. SEA, Jr., and SAMUEL T. BUSH, for  
Plaintiff.

ATTORNEY GENERAL, State of California, and  
JOHN F. DAVIS, for Defendant.

The COURT (Orally): This action arises out of the seizure by defendants of certain poisonous drugs found in the possession of the plaintiff and his assignor under the claimed authority of the State Board to seize drugs of that character under the provisions of the State Poison Act.

A demurrer to the original complaint was sustained and the complaint has now been amended and the pleading is again demurred to.

The only ground upon which the action can be brought in this court is that it involves a federal question, there being no diversity of citizenship; but this complaint wholly fails to present such a controversy. There is an averment here that the property was, on a certain date, in the course of transit in interstate commerce, but it is wholly independent and unconnected with the averment as to the seizure of the goods. That is, there is no averment that they were in the course of such transit at the time of such seizure; therefore, the complaint does not disclose the existence of any federal question—something which is absolutely required in order to enable this court to retain jurisdiction.

Moreover, the complaint, in my judgment, wholly fails to state a cause of action against the defendants. The action is one in trover to recover damages for the alleged seizure and conversion of the property, and while it is alleged that a demand was made upon the defendants while the goods were in their possession, there is no allegation that at the time of such [16] demand they were illegally in their possession.

The demurrer will, therefore, be sustained on both those grounds.

[Endorsed]: Filed Mar. 12, 1920. W. B. Maling, Clerk. By J. A. Schaertzer, Deputy Clerk. [17]

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In the Southern Division of the District Court of  
the United States, in and for the Northern Dis-  
trict of California, Second Division.

No. 16,253.

E. E. YOUNG,

Plaintiff,

vs.

CALIFORNIA STATE BOARD OF PHAR-  
MACY et al.,

Defendants.

**Notice of Motion by Plaintiff for Leave to File  
Second Amended Complaint.**

To the Above-named Defendants, and to U. S.  
Webb, Esq., Attorney General, and to John F.  
Davis, Esq., Their Attorneys:

YOU AND EACH OF YOU will please take



notice that the above-named plaintiff will, on Monday, the 8th day of March, 1920, at the hour of ten o'clock in the forenoon of said day, or as soon thereafter as counsel can be heard, move the above-entitled court, situated in the United States Post-office Building, corner of Seventh and Mission Streets, in the City and County of San Francisco, State of California, for an order granting leave to the above-named plaintiff to file his second amended complaint herein.

Said motion will be based on this notice, the second amended complaint heretofore served herein, and all the papers, records and proceedings herein, and made on the ground that said plaintiff has a good cause of action set forth in said second amended complaint; that all requirements to show jurisdiction in the above-entitled court, to wit; diversity of citizenship between the said plaintiff on the one hand, and the defendants on the other; that the cause of action set forth, in two counts, is for the conversion of goods of which the said plaintiff is the owner and [18] at the times of the demands alleged was entitled to the immediate possession of said goods, and is still so entitled.

WILLIAM SEA, Jr.,

SAMUEL T. BUSH,

Attorneys for Plaintiff.

### **Order Shortening Time of Service.**

Good cause appearing therefor, it is hereby ordered that the foregoing notice of motion may be served on or before the 5th day of March, 1920, so that the said motion may be heard on Monday, the

8th day of March, 1920, and the time for service is hereby shortened accordingly.

Dated, March 4, 1920.

WM. C. VAN FLEET,  
United States District Judge. [19]

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(Title of Court and Cause.)

**Second Amended Complaint.**

Comes now the plaintiff above named and by leave of the Court first had and obtained, files this his second amended complaint, and for cause of action against said defendants and each of them, alleges:

I.

That at all times hereinafter mentioned the defendant, California State Board of Pharmacy, was, ever since has been, and now is, a duly organized and constituted board under the laws of the State of California, and having its principal place of business in the City and County of San Francisco, in said State, and within the jurisdiction of this Court.

II.

That on or about the 1st day of May, 1919, and for some time prior thereto, the defendants E. T. Off, J. O. McKown, H. J. Finger, E. J. Molony, J. S. O'Callaghan, H. B. Meader and Raymond G. Lindley were, ever since have been, and now are, members of the defendant, California State Board of Pharmacy.

## III.

That the above-named plaintiff is a citizen of the State of Arizona.

## IV.

That the above-named defendants are, and each one is, a citizen of the State of California.

## V.

That on or about the 1st day of May, 1919, and for some time prior thereto, plaintiff was, ever since has been, and now is, the owner of and entitled to the immediate possession of the following described personal property, to wit:

115 ozs. of Morphine Sulphate in 1 oz. tins.

## VI.

That on or about the 1st day of May, 1919, said defendants [20] had the above-described property in their possession; that said plaintiff on or about the 1st day of May, 1919, made demand upon said defendants to deliver said property to plaintiff, and thereafter and prior to the commencement of this action, said defendants wilfully and maliciously, and without just cause or provocation therefor, failed and refused, and still wilfully and maliciously, and without just cause or provocation therefor, fail and refuse to deliver the possession of said property to plaintiff.

## VII.

That the withholding of said property from the possession of said plaintiff by said defendants was and is wilful, intentional, and without just cause or provocation therefor, and malicious, and without the consent of said plaintiff, and for the pur-

pose of harassing, annoying and oppressing said plaintiff, and that by reason thereof, plaintiff asks in addition to actual damage, the sum of Twelve Thousand (\$12,000.00) Dollars as unitive damages.

VIII.

That the highest market value of said property was on or about the 15th day of June, 1919, the sum of Six Thousand (\$6,000.00) Dollars.

IX.

That said plaintiff has expended and become obligated to pay in the pursuit of said personal property the sum of Seven Thousand (\$7,000.00) Dollars, which said sum is a fair compensation for the time and money expended in the pursuit of said property.

X.

That no part of the amounts herein set forth have been paid, and the whole thereof are now due, owing and unpaid.

For a SECOND, SEPARATE AND ADDITIONAL CAUSE OF ACTION against said defendants and each of them, plaintiff alleges: [21]

I.

That at all times hereinafter mentioned the defendant, California State Board of Pharmacy, was, ever since has been, and now is, a duly organized and constituted board under the laws of the State of California, and having its principal place of business in the City and County of San Francisco, in said State, and within the jurisdiction of this Court.



## II.

That on or about the 10th day of June, 1919, and for some time prior thereto, the defendants, E. T. Off, J. O. McKown, H. J. Finger, E. J. Molony, J. S. O'Callaghan, H. B. Meander, and Raymond G. Lindley, were, ever since have been, and now are, members of the defendant, California State Board of Pharmacy.

## III.

That the above-named plaintiff is a citizen of the State of Arizona.

## IV.

That the above-named defendants, are, and each one is, a citizen of the State of California.

## V.

That on or about the 10th day of June, 1919, and for some time prior thereto, plaintiff, was, ever since has been, and now is, the owner, and entitled to the immediate possession of, the following described personal property, to wit:

185 ozs. of cocaine muriate in 1 oz. bottles,

2 lbs. of gum opium,

$\frac{1}{8}$  oz. of morphine sulphate, sample.

## VI.

That on or about the 10th day of June, 1919, said defendants had the above-described property in their possession; that said plaintiff on or about the 10th day of June, 1919, made demand upon said defendants to deliver said property of plaintiff, and thereupon and prior to the commencement of this action, said defendants wilfully and maliciously, and without just cause or provocation therefor,

failed and refused, and still wilfully [22] and maliciously, and without just cause or provocation therefor, fail and refuse to deliver the possession of said property to plaintiff.

VII.

That the withholding of said property from the possession of said plaintiff by said defendants was and is willful, intentional, and without just cause of provocation therefor, and malicious, and without the consent of plaintiff, and for the purpose of harassing, annoying and oppressing said plaintiff, and that by reason thereof, plaintiff asks in addition to actual damages, the sum of Twelve Thousand (\$12,000.00) Dollars as punitive damages.

VIII.

That the highest market value of said property was on or about the 15th day of June, 1919, the sum of Six Thousand (\$6,000.00) Dollars.

IX.

That said plaintiff has expended and become obligated to pay in the pursuit of said personal property the sum of Seven Thousand (\$7,000.00) Dollars, which said sum is a fair compensation for the time and money expended in the pursuit of said property.

X.

That no part of the amounts herein set forth have been paid, and the whole thereof are now due, owing and unpaid.

WHEREFORE, plaintiff prays judgment against said defendants and each of them for

(1) The sum of Six Thousand (\$6,000.00) Dol-

lars, the highest market value of said personal property, or such other sum as may the highest market value up to the time of the verdict;

(2) The sum of Seven Thousand (\$7,000.00) Dollars, as a fair compensation to said plaintiff in the pursuant of said property. [23]

(3) For the sum of Twelve Thousand (\$12,000.00) Dollars as punitive damages.

(4) Costs of suit.

WILLIAM SEA, Jr.,  
SAMUEL T. BUSH,  
Attorneys for Plaintiff.

United States of America,  
State and Northern District of California,  
City and County of San Francisco,—ss.

William Sea, Jr., first duly sworn, deposes and says: That he is one of the attorneys of plaintiff named in the foregoing amended complaint; that plaintiff is a citizen and resident of the State of Arizona, and without the Southern Division of the Northern District of California, where affiant has his law office, in the City and County of San Francisco, and for that reason affiant makes this verification;

That he has read said second amended complaint and knows the contents thereof, and that the same is true of his own knowledge, except as to the matters therein stated on information and belief, and as to those matters he believes it to be true.

WILLIAM SEA, Jr.

Subscribed and sworn to before me, this 2d day of March, 1920.

[Seal]

LOUISE BEARDEN,  
Notary Public in and for the City and County of  
San Francisco, State of California.

Received a copy of the within this 4th day of  
March, 1920.

U. S. WEBB,  
Atty. General,

ROBERT W. HARRISON,  
Ch. Deputy Atty. Genl.,  
Attorney for Certain Defts.,  
Of Counsel for Certain Defendants.

Received a copy of the within this 4th day of  
March, 1920.

JOHN F. DAVIS,  
Attorney for Deft. Off, Individually. [24]

[Endorsed]: Filed Mar. 5, 1920. W. B. Maling,  
Clerk. By J. A. Schaertzer, Deputy Clerk. [25]

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In the Southern Division of the District Court of  
the United States, in and for the Northern Dis-  
trict of California, Second Division.

No. 16,253.

E. E. YOUNG,

Plaintiff,

vs.

CALIFORNIA STATE BOARD OF PHAR-  
MACY, and E. T. OFF, J. O. McKOWN,  
H. J. FINGER, E. J. MOLONY, G. S.



O'CALLAGAN, H. B. MEADER and RAYMOND G. LINDLEY, Individually and as Members Constituting said California State Board of Pharmacy,

Defendants.

**Affidavit of Louis Zeh.**

State of California,

City and County of San Francisco,—ss.

Louis Zeh, being duly sworn, deposes and says: That affiant is now and has been continuously since the 15th day of July, 1909, secretary of the California State Board of Pharmacy, one of the defendants in the above-entitled action; that affiant has read the Complaint filed in said action on the 26th day of June, 1919, and the amended complaint thereafter filed therein and has also read the proposed second amended complaint served upon said defendant and as to which the plaintiff in said action seeks the permission of the above-named court to file the same in said action.

That affiant is familiar with and knows the circumstances surrounding and connected with the alleged possession by said defendants of the personal property described in said proposed second amended complaint. [26]

That on or about the 16th day of April, 1915, one Roy Jones, who was at said time a duly appointed and acting inspector of said defendant California State Board of Pharmacy, seized and took possession of said personal property at the City of Calexico, County of Imperial, in the State of California, as property then in the possession of said plaintiff

E. E. Young and one C. F. McGinis; that said property so seized and of which possession was then so taken is the same property as that described in said complaint, in said amended complaint and in said proposed second amended complaint; and that after said Roy Jones seized and took possession of said property as aforesaid said property was never afterwards in the possession of said plaintiff or of any of his agents.

That after said Jones took possession of said property as aforesaid a criminal prosecution was commenced in the month of April, 1915, in the Justices' Court of the Township of Calexico, in Imperial County in the State of California, against said plaintiff and said C. F. McGinis for having such property in their possession contrary to law.

That thereafter, and on or about the 8th day of November, 1915, said plaintiff, E. E. Young, and said C. F. McGinis, filed in the District Court of the United States, in and for the Southern District of California, a complaint wherein they sought from said court a writ of injunction restraining and prohibiting the Justice's Court of the Township of Calexico, and the defendants therein named including said State Board of Pharmacy and the members thereof, from ordering [27] the destruction of or destroying the said property; that upon the filing of said complaint an order was made and signed by Honorable William C. Van Fleet, as Judge of said United States District Court, on the 9th day of November, 1915, directing said defendants to appear and show cause on the 22d day of

November, 1915, why an injunction *pendente lite* should not issue as prayed for in said complaint; that thereafter, and after proceedings duly had in said action, and upon motion of the defendants therein, a decree was made by said court and entered and filed therein on the 6th day of December, 1915, dismissing said action.

That on or about the 27th day of September, 1915, said plaintiff, E. E. Young, and said C. F. McGinis, filed in the District Court of the United States, in and for the Southern District of California, a complaint in claim and delivery and for damages against the defendant therein, said California State Board of Pharmacy, in and by which said complaint they sought to recover from said defendant the possession of said personal property and damages for the retention thereof; that in said complaint, and in the second amended complaint therein, both of which were duly verified by said E. E. Young, it was alleged that before the commencement of said action, and on many occasions since the 16th day of April, 1915, the plaintiffs therein had demanded of said defendant California State Board of Pharmacy possession of said property and that said defendant had refused, and then still refused, to deliver to them possession thereof; that in said action, and in an amendment to the first amended complaint filed therein, duly verified by said E. E. Young, it was alleged that said plaintiff, E. E. Young, was a citizen and resident of the State of [28] California; that thereafter, and after said plaintiffs in said action had filed therein

their second amended complaint, and the defendant therein had duly filed therein its demurrer to said second amended complaint and had duly moved said court to dismiss said action, and after proceedings duly had in said action, said demurrer to said second amended complaint was, by the order of said court, sustained without leave to amend and said motion to dismiss was, by the order of said court, duly granted and said action was dismissed and judgment thereon was duly entered in said court on the 28th day of September, 1916.

That the property described in the said complaint in injunction heretofore mentioned, and in the second amended complaint in the action in claim and delivery heretofore mentioned, is the same property as that described in the original complaint in the above-entitled action, in the amended complaint therein, and in the proposed second amended complaint therein; and that since the date when said property was seized by said Roy Jones, as hereinbefore stated, said plaintiff has not, nor has any of his agents, nor has any person acting for or in conjunction with him, been in possession of said property or entitled to the possession of the same or any thereof.

LOUIS ZEH.

Subscribed and sworn to before me this 15th day of March, 1920.

[Seal]

LLOYD MACOMBER,  
Notary Public in and for the City and County of  
San Francisco, State of California.



Receipt of a copy of the within affidavit this 15th day of March, 1920, is hereby admitted.

WILLIAM SEA, Jr.,  
SAMUEL T. BUSH,  
Attorneys for Plaintiff.

[Endorsed]: Filed March 15, 1920. W. B. Maling, Clerk. By T. L. Baldwin, Deputy Clerk.  
[29]

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At a stated term, to wit, the March term, A. D. 1920, of the Southern Division of the United States District Court for the Northern District of California, Second Division, held at the courtroom, in the City and County of San Francisco, on Monday, the 22d day of March, in the year of our Lord one thousand nine hundred and twenty. Present: The Honorable WILLIAM C. VAN FLEET, District Judge.

No. 16,253.

E. E. YOUNG

vs.

CALIFORNIA STATE BOARD OF PHARMACY et al.

**Minutes of Court—March 22, 1920—Order Denying Motion to File Second Amended Complaint.**

The plaintiff's motion for leave to file a second amended complaint, heretofore heard and submitted, being now fully considered and the Court having rendered its oral opinion, it is ordered that said motion be and the same is hereby denied. [30]

In the Southern Division of the United States District Court, in and for the Northern District of California, Second Division.

No. 16,253.

E. E. YOUNG,

Plaintiff,

vs.

CALIFORNIA STATE BOARD OF PHARMACY, and E. T. OFF, J. O. McKOWN, H. J. FINGER, E. J. MOLONY, G. S. O'CALLAGAN, H. B. MEADER and RAYMOND G. LINDLEY, Individually and as Members Constituting said California State Board of Pharmacy,

Defendants.

**Judgment of Dismissal on Sustained Demurrers.**

The Court having heretofore sustained the demurrers of the defendants to the amended complaint and having denied plaintiff's motion for leave to file a second amended complaint, and having ordered that this action be dismissed and that judgment be entered herein accordingly:

Now, therefore, by virtue of the law and by reason of the premises aforesaid, it is considered by the Court that plaintiff take nothing by this action and that defendants go hereof without day; and that said defendants do have and recover of and from said plaintiff their costs in this behalf expended taxed at \$——.

Judgment entered May 25, 1920.

WALTER B. MALING,  
Clerk. [31]

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In the Southern Division of the District Court of  
the United States, in and for the Northern Dis-  
trict of California, Second Division.

No. 16,253.

E. E. YOUNG,

Plaintiff,

vs.

CALIFORNIA STATE BOARD OF PHAR-  
MACY et al.,

Defendants.

**Petition for Writ of Error.**

To the Honorable District Court of the United  
States, in and for the Southern Division of the  
Northern District of California, and to the  
Honorable District Judge thereof:

Now comes E. E. Young, the above-named plain-  
tiff, through his attorney, William Sea, Jr., Esq.,  
and feeling himself aggrieved by the judgment of  
the above-entitled court made and entered herein,  
whereby it was ordered and adjudged that the  
above-entitled action be dismissed, petitions this  
Court for an order allowing him to sue out a writ  
of error to the United States Circuit Court of Ap-  
peals in and for the Ninth Circuit under and ac-  
cording to the laws of the United States in that be-  
half made and provided, and that the clerk of this

Court transmit to the Clerk of the United States Circuit Court of Appeals in and for the Ninth Circuit a full, true and correct transcript of all the records and proceedings in the above-entitled case, together with the original assignment of errors, writ of error and citation.

WHEREFORE, your petitioner prays that this his petition be granted so that said judgment may be inspected and corrected in accordance with the law and justice.

WILLIAM SEA, Jr.,  
Attorney for Plaintiff.

[Endorsed]: Filed May 28, 1920. Walter B. Maling, Clerk. [32]

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In the Southern Division of the District Court of the United States, in and for the Northern District of California, Second Division.

No. 16,253.

E. E. YOUNG,

Plaintiff,

vs.

CALIFORNIA STATE BOARD OF PHARMACY et al.,

Defendants.

**Assignment of Errors.**

Now comes the above-named plaintiff by his attorney and specifies the following as the errors upon which he will rely and which he will urge



upon his writ of error in the above-entitled cause, to wit:

### I.

The Court erred in sustaining the demurrer of the said defendant, California State Board of Pharmacy, and of the defendants, Off, McKown, Finger, Molony, O'Callaghan, Meader and Lindley, the present members constituting said defendant board, to the complaint of plaintiff.

### II.

The Court erred in not overruling the demurrer of the defendant, California State Board of Pharmacy, and of the defendants, Off, McKown, Finger, Molony, O'Callaghan, Meader and Lindley, the present members constituting said defendant board, to the complaint of plaintiff.

### III.

The Court erred in sustaining the demurrer of the defendant, Off, as an individual, to the complaint of plaintiff. [33]

### IV.

The Court erred in not overruling the demurrer of the defendant, Off, as an individual, to the complaint of plaintiff.

### V.

The Court erred in sustaining the demurrer of the defendant, California State Board of Pharmacy, and of the defendants, Off, McKown, Finger, Molony, O'Callahan, Meader and Lindley, the present members constituting said defendant board, to the amended complaint of plaintiff.

VI.

The Court erred in sustaining the demurrer of the defendant, Off, as an individual, to the amended complaint of plaintiff.

VII.

The Court erred in not overruling the demurrer of the defendant, California State Board of Pharmacy, and of the defendants, Off, McKown, Finger, Molony, O'Callahan, Meader and Lindley, the present members constituting said defendant board, to the amended complaint of plaintiff.

VIII.

The Court erred in not overruling the demurrer of the defendant, Off, as an individual, to the amended complaint of plaintiff.

IX.

The Court erred in denying the motion of plaintiff for leave to file his second amended complaint.

X.

The Court erred in not granting the motion of plaintiff for leave to file his second amended complaint. [34]

XI.

The Court erred in ordering the above-entitled action be dismissed.

XII.

The Court erred in ordering judgment of dismissal be entered in the above-entitled action.

XIII.

The Court erred in its judgment of dismissal in the above-entitled action.

WHEREFORE, plaintiff through his attorney, for the manifest errors committed by the Court, prays that the judgment of dismissal be reversed and that the above-entitled action be remanded to the Trial Court with direction to overrule the demurrers or permit plaintiff to file his second amended complaint, and for such other and further relief as to the Court may seem meet and proper.

WILLIAM SEA, Jr.,  
Attorney for Plaintiff.

[Endorsed]: Filed May 28, 1920. Walter B. Maling, Clerk. [35]

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In the District Court of the United States, in and for the Northern District of California, Southern Division, Second Division.

No. 16,253.

E. E. YOUNG,

Plaintiff,

vs.

CALIFORNIA STATE BOARD OF PHARMACY et al.,

Defendants.

**Order Allowing Writ of Error.**

The petition of E. E. Young, the above-named plaintiff, for a writ of error in the above-entitled action to the United States Circuit Court of Appeals in and for the Ninth Circuit coming on to be heard, the said plaintiff being represented by his attorney,

William Sea, Jr., Esq., and it appearing to the Court that said petition should be allowed and that a transcript of the records and proceedings in the above-entitled case upon which said judgment was rendered, properly certified, together with the original assignment of errors, writ of error and citation, should be sent to the United States Circuit Court of Appeals in and for the Ninth Circuit as prayed, in order that such proceedings may be had as may be just to correct any manifest errors as is alleged.

NOW, THEREFORE, IT IS ORDERED that a writ of error be and the same is hereby allowed and that the said writ of error issue out of and under the seal of the above-entitled court by the clerk thereof, upon bond being furnished by said E. E. Young, conditioned according to law in the sum of Three Hundred Dollars (\$300.00); that a true copy of the record, proceedings and papers upon which the said judgment in said cause was rendered, together with the assignment of errors, writ of error and citation, [36] duly certified according to law, shall be transmitted to the United States Circuit Court of Appeals in and for the Ninth Circuit in order that said Court may inspect the same and take such action thereon as it deems proper according to law and justice.

Dated May 28th, 1920.

FRANK H. RUDKIN,  
United States District Judge.

[Endorsed]: Filed May 28, 1920. Walter B. Mal-  
ling, Clerk. [37]



(Title of Court and Cause.)

**Bond on Appeal.**

KNOW ALL MEN BY THESE PRESENTS, that we, E. E. Young, as principal, and L. H. Webber, and Mrs. Lillian Young, as sureties of the county of Imperial, State of California, are held and firmly bound unto the California State Board of Pharmacy et al., in the sum of three hundred dollars (\$300.00), lawful money of the United States to be paid to it and its respective successors; to which payment well and truly to be made we bind ourselves and each of us jointly, and severally, and each of our heirs, executors and administrators by these presents.

Sealed with our seals and dated this 2d day of June, 1920.

WHEREAS, the above-named E. E. Young has prosecuted a writ of error to the United States Circuit Court of Appeals in and for the 9th Circuit to reverse the judgment of the Second Division of the District Court of the Northern District of California in the above-entitled cause:

NOW, THEREFORE, the condition of this obligation is such that if the above-named E. E. Young shall prosecute his said appeal to effect and answer all costs if he fail to make good his plea, then this obligation shall be void; otherwise to remain in full force and effect.

E. E. YOUNG.

L. H. WEBBER.

Mrs. LILLIAN YOUNG. [38]

State of California,  
County of Imperial,—ss.

On the 2d day of June, 1920, personally appeared before me L. H. Webber and Mrs. Lillian Young, known to me to be the persons described in and who duly executed the foregoing instrument as parties thereto and respectively acknowledged, each for himself, that they executed the same as their free act and deed for the purposes therein set forth.

And the said L. H. Webber and Mrs. Lillian Young, being respectively by me duly sworn, says each for himself and not for the other that he is a resident and householder of the said county of Imperial, and that he is worth the sum of three hundred dollars (\$300.00), over and above his just debts and legal liabilities and property exempt from execution.

L. H. WEBBER.

Mrs. LILLIAN YOUNG.

Subscribed and sworn to before me this 2d day of June, 1920.

[Seal]

HARRY N. SWEET,

Notary Public in and for the County of Imperial,  
State of California.

State of Arizona,  
County of Cochise,—ss.

On this 5th day of June, 1920, personally appeared before me E. E. Young, known to me to be the person described in and who duly executed the same as his free act and deed for the purposes therein set forth.

And the said E. E. Young, being duly sworn, says that he is a resident and householder of the said County of Cochise, and that he is worth the sum of three hundred dollars (\$300.00), over and above his just debts and legal liabilities and property [39] exempt from execution.

E. E. YOUNG.

Subscribed and sworn to before me this 5th day of June, 1920.

[Seal]                      BERTHA H. PORTER,  
Notary Public in and for the County of Cochise,  
State of Arizona.

The within bond is approved, both as to sufficiency and form, this 8th day of June, 1920.

M. T. DOOLING,  
U. S. District Judge.

[Endorsed]: Filed Jun. 8, 1920. W. B. Maling,  
Clerk. By J. A. Schaertzer, Deputy Clerk. [40]

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(Title of Court and Cause.)

**Praeipie to Prepare Record on Writ of Error.**  
To the Clerk of said Court:

Sir: Please prepare record to docket on writ of error including the following papers:

1. Amended complaint.
2. Demurrers to amended complaint.
3. Order and opinion sustaining demurrers to amended complaint.
4. Notice of motion for leave to file second amended complaint.

5. Affidavit of Louis Zeh.
6. Order denying motion for leave to amend.
7. Judgment.
8. Petition for writ of error.
9. Assignment of errors.
10. Order allowing writ of error.  
Original writ of error.  
Original citation.  
Bond on appeal.

WILLIAM SEA, Jr.,  
Attorney for Plaintiff.

[Endorsed]: Filed Jul. 31, 1920. W. B. Maling,  
Clerk. By J. A. Schaertzer, Deputy Clerk. [41]

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In the Southern Division of the United States Dis-  
trict Court, in and for the Northern District of  
California, Second Division.

No. 16,253.

E. E. YOUNG,

Plaintiff,

vs.

CALIFORNIA STATE BOARD OF PHAR-  
MACY et al.,

Defendants.

**Certificate of Clerk U. S. District Court to Tran-  
script of Record.**

I, Walter B. Maling, Clerk of the District Court  
of the United States for the Northern District of  
California, do hereby certify the foregoing forty-



I further certify that the cost of the foregoing return to writ of error is \$16.85; that said amount was paid William Sea, Jr., Esq., attorney for plaintiff, and that the original writ of error and citation issued in said cause are hereto annexed.

[Seal]                      WALTER B. MALING,  
Clerk United States District Court for the North-  
ern District of California. [42]

### Writ of Error.

The President of the United States of America, to  
the Honorable, the Judges of the District Court  
of the United States for the Northern District  
of California, GREETING:

Because, in the record and proceedings, as also in the rendition of the judgment of a plea which is in the said District Court, before you, or some of you, between E. E. Young, plaintiff in error, and Cali-

fornia State Board of Pharmacy, and E. T. Off, G. M. Sutherland, J. G. McKown, H. J. Finger, E. J. Molony, H. O. Buker, J. S. O'Callaghan, H. B. Meader and Raymond G. Lindley, individually and as members constituting the said California State Board of Pharmacy, defendants in error, a manifest error hath happened, to the great damage of the said E. E. Young, plaintiff in error, as by his complaint appears:

We, being willing that error, if any hath been, should be duly corrected, and full and speedy justice done to the parties aforesaid in this behalf, do command you, if judgment be therein given, that then, under your seal, distinctly and openly, you send the record and proceedings aforesaid, with all things concerning the same, to the United States Circuit Court of Appeals for the Ninth Circuit, together with this writ, so that you have the same at the City of San Francisco, in the State of California, within thirty days from the date hereof, in the said Circuit Court of Appeals, to be then and there held, that, the record and proceedings aforesaid being inspected, the said Circuit Court of Appeals may cause further to be done therein to correct that error, what of right, and according to the laws and customs of the United States, should be done.

Witness, the Honorable EDWARD D. WHITE,  
Chief Justice of the United States, the 8th day of

June, in the year of our Lord one thousand nine hundred and twenty.

[Seal]                      WALTER B. MALING,  
Clerk of the United States District Court for the  
Northern District of California.

By J. A. Schaertzer,  
Deputy Clerk.

Allowed by

FRANK H. RUDKIN,  
U. S. District Judge. [43]

Received a copy of the within this 8th day of  
June, 1920.

U. S. WEBB,  
Attorney for Defts. California State Board of  
Pharmacy and Defts. Sued as Members of said  
Board.

Received a copy of the within this 8th day of  
June, 1920.

JOHN F. DAVIS,  
Of Counsel for Deft. California State Board of  
Pharmacy, and Attorney for Deft. Off, Indi-  
vidually.

(RETURN TO WRIT OF ERROR.)

The answer of the Judge of the District Court of  
the United States, in and for the Northern District  
of California, Second Division.

The record and all proceedings of the plaint  
whereof mention is within made, with all things  
touching the same, we certify under the seal of our  
said Court, to the United States Circuit Court of  
Appeals for the Ninth Circuit, within mentioned,  
at the day and place within contained, in a certain

schedule to this writ annexed as within we are commanded.

[Seal]

WALTER B. MALING,  
Clerk United States District Court, Northern District of California.

[Endorsed]: No. 16,253. United States District Court for the Northern District of California, Southern Division, Second Division. E. E. Young, Plaintiff in Error, vs. California State Board of Pharmacy et al., Defendants in Error. Writ of Error. Filed Jun. 9, 1920. W. B. Maling, Clerk. By J. A. Schaertzer, Deputy Clerk.

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**Citation on Writ of Error.**

UNITED STATES OF AMERICA,—ss.

The President of the United States, to California State Board of Pharmacy, and E. T. Off, G. M. Sutherland, J. C. McKown, H. J. Finger, E. J. Molony, H. G. Buker, J. S. O'Callaghan, H. B. Meader, and Raymond G. Lindley, Individually and as Members Constituting the said California State Board of Pharmacy,  
**GREETING:**

You are hereby cited and admonished to be and appear at a United States Circuit Court of Appeals for the Ninth Circuit, to be holden at the City of San Francisco, in the State of California, within thirty days from the date hereof, pursuant to a writ of error duly issued and now on file in the Clerk's Office of the United States District Court for the



Northern District of California, Southern Division, Second Division, wherein E. E. Young is plaintiff in error, and you are defendants in error, to show cause, if any there be, why the judgment rendered against the said plaintiff in error, as in the said writ of error mentioned, should not be corrected, and why speedy justice should not be done to the parties in that behalf.

WITNESS, the Honorable M. T. DOOLING, United States District Judge for the Northern District of California, this 8th day of June, A. D. 1920.

M. T. DOOLING,

United States District Judge. [44]

Received a copy of the within this 8th day of June, 1920.

U. S. WEBB,

Attorney for Defts. California State Board of Pharmacy and Defts. Sued as Members of said Board.

JOHN F. DAVIS,

Of Counsel State Board of Pharmacy, and Atty. for Deft. Off, Individually.

[Endorsed]: No. 16,253. United States District Court for the Northern District of California, Southern Division, Second Division. E. E. Young, Plaintiff in Error, vs. California State Board of Pharmacy et al., Defendants in Error. Citation on Writ of Error. Filed Jun. 9, 1920. W. B. Maling, Clerk. By J. A. Schaertzer, Deputy Clerk.

[Endorsed]: No. 3550. United States Circuit Court of Appeals for the Ninth Circuit. E. E. Young, Plaintiff in Error, vs. California State Board of Pharmacy, E. T. Off, G. M. Sutherland, J. G. McKown, H. J. Finger. E. J. Molony, H. O. Buker, J. S. O'Callaghan, H. M. Meader and Raymond G. Lindley, Individually and as Members Constituting the said California State Board of Pharmacy, Defendants in Error. Transcript of Record. Upon Writ of Error to the Southern Division of the United States District Court of the Northern District of California, Second Division.

Filed September 1, 1920.

F. D. MONCKTON,

Clerk of the United States Circuit Court of Appeals for the Ninth Circuit.

By Paul P. O'Brien,  
Deputy Clerk.

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United States Circuit Court of Appeals for the  
Ninth Circuit.

E. E. YOUNG,

Plaintiff in Error,

vs.

CALIFORNIA STATE BOARD OF PHAR-  
MACY et al.,

Defendants in Error.

**Order Extending Time to and Including August 7,  
1920, to File Record and Docket Cause.**

Good cause being shown, IT IS HEREBY OR-  
DERED that the plaintiff in error may have to and

including August 7, 1920, within which to file the record on writ of error and to docket the cause in the United States Circuit Court of Appeals for the Ninth Circuit.

Dated, July 8, 1920.

HUNT,  
U. S. Circuit Judge.

[Endorsed]: No. 3550. United States Circuit Court of Appeals for the Ninth Circuit. Order under Subdivision 1 of Rule 16 Enlarging Time to and including Aug. 7, 1920, to File Record and Docket Cause. Filed Jul. 8, 1920. F. D. Monckton, Clerk. Re-filed Sep. 1, 1920. F. D. Monckton, Clerk.

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In the United States Circuit Court of Appeals, in  
and for Ninth Circuit.

E. E. YOUNG,

Plaintiff in Error,

vs.

CALIFORNIA STATE BOARD OF PHAR-  
MACY et al.,

Defendants in Error.

**Order Extending Time to and Including September  
6, 1920, to File Record and Docket Cause.**

Good cause appearing therefor, IT IS HEREBY ORDERED that the time of the Clerk of the District Court of the United States, in and for the Northern District of California, Southern Division, Second Division, to prepare and docket the tran-

script of the record in the above action be and the same is hereby extended and enlarged to and including the 6th day of September, 1920.

Dated August 6, 1920.

WM. W. MORROW,  
U. S. Circuit Judge.

[Endorsed]: No. 3550. United States Circuit Court of Appeals for the Ninth Circuit. Order under Subdivision 1 of Rule 16 Enlarging Time to and including Sept. 6, 1920, to File Record and Docket Cause. Filed Aug. 6, 1920. F. D. Monckton, Clerk. Re-filed Sep. 1, 1920. F. D. Monckton, Clerk.





No. 3550

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United States  
Circuit Court of Appeals  
For the Ninth Circuit.

E. E. YOUNG,

Plaintiff in Error,

vs.

CALIFORNIA STATE BOARD OF PHARMACY, E. T. OFF, G. M. SUTHERLAND, J. G. McKOWN, H. J. FINGER, E. J. MOLONY, H. O. BUKER, J. S. O'CALLAGHAN, H. M. MEADER and RAYMOND G. LINDLEY, Individually and as Members Constituting the said CALIFORNIA STATE BOARD OF PHARMACY,

Defendants in Error.

Supplemental Transcript of Record.

Upon Writ of Error to the Southern Division of the  
United States District Court of the  
Northern District of California,  
Second Division.

FILED

OCT 26 1920



**United States**  
**Circuit Court of Appeals**  
**For the Ninth Circuit.**

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E. E. YOUNG,

Plaintiff in Error,

vs.

CALIFORNIA STATE BOARD OF PHARMACY, E. T. OFF, G. M. SUTHERLAND, J. G. McKOWN, H. J. FINGER, E. J. MOLONY, H. O. BUKER, J. S. O'CALLAGHAN, H. M. MEADER and RAYMOND G. LINDLEY, Individually and as Members Constituting the said CALIFORNIA STATE BOARD OF PHARMACY,

Defendants in Error.

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**Supplemental Transcript of Record.**

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Upon Writ of Error to the Southern Division of the  
United States District Court of the  
Northern District of California,  
Second Division.

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# INDEX TO THE PRINTED TRANSCRIPT OF RECORD.

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[Clerk's Note: When deemed likely to be of an important nature, errors or doubtful matters appearing in the original certified record are printed literally in italic; and, likewise, cancelled matter appearing in the original certified record is printed and cancelled herein accordingly. When possible, an omission from the text is indicated by printing in italic the two words between which the omission seems to occur.]

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In the Southern Division of the District Court of  
the United States, in and for the Northern Dis-  
trict of California, Second Division.

16,253.

**ACTION FOR CONVERSION**

\$25,000.00.

E. E. YOUNG,

Plaintiff,

vs.

CALIFORNIA STATE BOARD OF PHAR-  
MACY and E. T. OFF, G. M. SUTHER-  
LAND, J. O. McKOWN, H. J. FINGER,  
E. J. MALONY, H. O. BUKER, J. S.  
O'CALLAGHAN, H. B. MEADER and  
RAYMOND G. LINDLEY, Individually  
and as Members Constituting the Said CALI-  
FORNIA STATE BOARD OF PHAR-  
MACY,

Defendants.

**Complaint.**

Plaintiff complains of defendants and each of  
them and for cause of action alleges:

**I.**

That at all times hereinafter mentioned the de-  
fendant, California State Board of Pharmacy, was,  
ever since has been, and now is a duly organized  
and constituted board under the laws of the State  
of California, and having its principal place of  
business in the City and County of San Francisco,



in said state, and within the jurisdiction of the above-entitled court.

## II.

That on the 16th day of April, 1915, the defendants, E. T. Off and J. O. McKown, H. J. Finger, E. J. Malony and J. S. O'Callaghan, were, ever since have been and now are members of the defendant, California State Board of Pharmacy.

## III.

That on the 16th day of April, 1915, the defendants, G. M. Sutherland and H. O. Buker, were, and for some period subsequent to said date, the exact date being unknown to plaintiff, members of said defendant, California State Board of Pharmacy.

## IV.

That defendants, H. B. Meader and Raymond G. Lindley, are now and have been for some time last past, the exact date being unknown to plaintiff, members of said defendant, California State Board of Pharmacy.

## V.

That on the 16th day of April, 1915, and up to on or about September, 1915, plaintiff and one C. F. McGinis were the owners of the following described personal property, to wit:

115 Ozs. of Morphine Sulphate,

185 Ozs. of Cocaine,

2 Lbs. of Gum Opium,

and from on or about said month of September, 1915, plaintiff was, ever since has been and now is the sole owner of said personal property.

VI.

That on or about the 16th day of April, 1915, defendants above named, at the City of Calexico, County of Imperial, State of California, seized said personal property in the office of W. I. McCoy, a regularly and duly licensed custom-house broker, claiming that said plaintiff and said C. F. McGinis on or about the 16th day of April, 1915, at said city of Calexico, willfully and unlawfully had in their possession said personal property, in violation of section 8 of an act entitled "An act to regulate the sale and use of poisons in the State of California, and providing a penalty of the violation thereof," approved March 5, 1907, amended and approved March 19, 1909, amended and approved April 25, 1911, amended and approved June 11, 1913; and that said plaintiff and said C. F. McGinis did not receive or obtain said property upon the written order or prescription of a physician, dentist, or veterinary surgeon licensed to practice in the State of California; and that said plaintiff and said C. F. McGinis were not then and there manufacturers, jobbers, or wholesalers to pharmacists; and that said plaintiff and said C. F. McGinis were not then and there retail registered pharmacists, or physicians, or assistant registered physicians, or pharmacists, or dentists, or veterinary surgeons licensed to practice in the State of California, as defined by said section 8 of said act; and on said 16th day of April, 1915, a complaint was sworn to by Roy Jones, an inspector for said defendants, charging said plaintiff and said C. F. McGinis with the willful

and unlawful possession of said opium at the said City of Calexico, on or about the said 16th day of April, 1915, in violation of the provisions of said section 8 of said act hereinabove referred to, which said complaint was sworn to before J. B. Hoffman, Justice of the Peace of the Justice's Court of Calexico Township, County of Imperial, State of California, and thereupon a warrant was issued by said Justice of the Peace, and thereafter said plaintiff and said C. F. McGinis were arrested. That on said 16th day of April, 1915, a complaint was sworn to by Roy Jones, an inspector for said defendants, charging said plaintiff and said C. F. McGinis with the willful and unlawful possession of said morphine sulphate at the said City of Calexico, on or about the said 16th day of April, 1915, in violation of the provisions of said section 8 of said act hereinabove referred to, which said complaint was sworn to before J. B. Hoffman, Justice of the Peace of the Justice's Court of Calexico Township, County of Imperial, State of California, and thereupon a warrant was issued by said Justice of the Peace and thereafter said plaintiff and said C. F. McGinis were arrested. That on said 16th day of April, 1915, a complaint was sworn to by Roy Jones, an inspector for said defendants, charging said plaintiff and said C. F. McGinis with the willful and unlawful possession of said cocaine at the said City of Calexico, on or about the said 16th day of April, 1915, in violation of the provisions of said section 8 of said act hereinabove referred to, which said complaint was sworn to before J. B.

Hoffman, Justice of the Peace of the Justice's Court of Calxico Township, County of Imperial, State of California, and thereupon a warrant was issued by said Justice of the Peace, and thereafter said plaintiff and said C. F. McGinis were arrested.

## VII.

That said section 8 of said act hereinbefore referred to is in part in the words and figures following, to wit:

“It shall be unlawful for any person, firm or corporation to sell, furnish or give away or offer to sell, furnish or give away or to have in their or his possession any cocaine, opium, morphine, codeine, heroin, alpha eucaine, beta eucaine, nova caine, flowering tops and leaves, extracta, tinctures and other narcotic preparations of hemp or loco weed (*Cannabis sativa*), Indian hemp, or chloral hydrate or any of the salts, derivatives or compounds of the foregoing substances or any preparation or compound containing any of the foregoing substances or their salts, derivatives or compounds excepting upon the written order or prescription of a physician, dentist or veterinary surgeon, licensed to practice in this state, which order or prescription shall be dated and shall contain the name of the person for whom prescribed, written in by the person writing the prescription, or if ordered by a veterinary surgeon it shall state the kind of animal for which ordered and shall be signed by the person giving the prescription or order \* \* \* provided, that



the above provisions shall not apply to sales at wholesale by jobbers, wholesalers and manufacturers to pharmacies, as defined in section one of an act entitled 'An act to regulate the practice of pharmacy in the State of California and to provide a penalty for the violation thereof; and for the appointment of a board to be known as the California State Board of Pharmacy,' approved March 20, 1905, and acts amendatory thereof; or physicians, nor to each other, nor to the sale at retail in pharmacies by pharmacists to physicians, dentists or veterinary surgeons duly licensed to practise in this state; provided, further, that all such wholesale jobbers, wholesalers and manufacturers, in this section mentioned shall keep in a manner readily accessible, the written orders or blank forms required to be preserved under the provisions of section two of the act of congress approved December 17, 1914, relating to the production, importation, manufacture, compounding, sale, dispensing or giving away of opium or coco leaves and salts, derivatives or preparations. \* \* \* "

### VIII.

That on or about the 14th day of May, 1915, upon their pleas of not guilty, said plaintiff and said C. F. McGinis were tried jointly by a jury in said Justice's Court upon the charge involving the possession of said opium, and were thereupon convicted, and thereafter, said plaintiff and said C. F. McGinis moved for a new trial, which said motion

was denied, and thereupon a judgment of fine and conviction was entered in said opium case; thereafter an appeal was taken in said opium case, to the Superior Court of the State of California, in and for the County of Imperial, from the order denying the motion for new trial from the judgment of said Justice's Court; thereafter said appeal was dismissed and the judgment of conviction of the violation of said section eight was affirmed with slight modifications. Thereafter said plaintiff and said C. F. McGinis sued out a writ of error in the Supreme Court of the United States, to the said Superior Court of the County of Imperial, State of California; that thereafter and after argument of said case in said Supreme Court of the United States, said judgment of said Superior Court of the County of Imperial, State of California, was on the 20th day of May, 1918, reversed by said Supreme Court of the United States, and the case remanded for further proceedings not inconsistent with the opinion rendered in said case by said Supreme Court of the United States. That thereafter and on the 9th day of June, 1919, said opium case was dismissed against said C. F. McGinis, and was tried by a jury as against said plaintiff, and after submission of said case, a verdict of acquittal was rendered by said jury in favor of said plaintiff.

#### IX.

That on or about the 17th and 18th days of May, 1915, upon their pleas of not guilty, said plaintiff and said C. F. McGinis were tried jointly by a jury in said Justice's Court upon the charge involving

the possession of said cocaine, and were thereupon convicted, and thereafter, said plaintiff and said C. F. McGinis moved for a new trial, which said motion was denied, and thereupon a judgment of fine and conviction was entered in said cocaine case; thereafter an appeal was taken in said cocaine case, to the Superior Court of the State of California, in and for the County of Imperial, from the order denying the motion for new trial from the judgment of said Justice's Court; thereafter said appeal was dismissed and the judgment of conviction of the violation of said section eight was affirmed with slight modifications. Thereafter said plaintiff and said C. F. McGinis sued out a writ of error in the Supreme Court of the United States, to the said Superior Court of the County of Imperial, State of California; that thereafter and after argument of said case in said Supreme Court of the United States, said judgment of said Superior Court of the County of Imperial, State of California, was on the 20th day of May, 1918, reversed by said Supreme Court of the United States, and the case remanded for further proceedings not inconsistent with the opinion rendered in said case by said Supreme Court of the United States. That thereafter and on the 10th day of June, 1919, said cocaine case was dismissed against said plaintiff and said C. F. McGinis.

#### X.

That on or about the 15th day of May, 1915, upon their pleas of not guilty, said plaintiff and said C. F. McGinis were tried jointly by a jury in said

Justice's Court upon the charge involving the possession of said morphine, and after submission of said case, the jury in said case disagreed and said jury was discharged; and thereafter and on or about the 14th day of April, 1919, and on motion of said plaintiff and said C. F. McGinis, said Justice's Court dismissed said morphine case for want of prosecution.

### XI.

That on or about the 16th day of April, 1915, and at the time of the seizure hereinbefore mentioned, certain of said personal property hereinbefore described, to wit: one hundred ounces (100 ozs.) morphine sulphate, one hundred ounces (100 ozs.) cocaine, and two pounds (2 lbs.) gum opium, were in transitu in interstate and foreign commerce from J. S. Merrill Drug Co., St. Louis, Missouri, to said plaintiff and said C. F. McGinis, the consignees of said goods herein mentioned, in Mexicali, Northern District of Baja California, Republic of Mexico, through Wells Fargo & Co. Express and said W. I. McCoy.

### XII.

That on or about the 16th day of April, 1915, and at the time of the seizure hereinbefore referred to, certain of said personal property hereinbefore described, to wit: fifteen ounces (15 ozs.) of morphine sulphate and eighty-five ounces (85 ozs.) of cocaine were in transitu in interstate and foreign commerce from The Western Wholesale Drug Co., Los Angeles, California, to said plaintiff and said C. F. McGinis, the consignees of said goods herein men-



tioned, in Mexicali, Northern District of Baja California, Republic of Mexico, through Wells Fargo & Co. Express and said W. I. McCoy.

### XIII.

That the highest market value of said personal property hereinabove described was on or about the month of September, 1918, the sum of Six Thousand (\$6,000.00) Dollars.

### XIV.

That said plaintiff has expended, and become obligated to pay in the pursuit of said personal property hereinabove referred to, the sum of Seven Thousand (\$7,000.00) Dollars, which said sum is a fair compensation for the time and money expended in the pursuit of said personal property.

### XV.

That said defendants, during all of said proceedings hereinabove mentioned, employed special counsel in said proceedings to represent said defendants.

### XVI.

That said seizure on the 16th day of April, 1915, hereinbefore mentioned, was made by said defendants willfully, intentionally, and without just cause or provocation therefor, maliciously and without the consent of said plaintiff or said C. F. McGinis, and ever since and is now willful, intentional, and without just cause or provocation therefor, with malice and without the consent of said plaintiff or said C. F. McGinis.

### XVII.

That in the seizure by said defendants of said

personal property hereinbefore mentioned, and the acts and conduct of the said defendants and each of them since said seizure against said plaintiff, during all the proceedings hereinbefore set forth, said defendants and each of them have been guilty of oppression and malice against said plaintiff, and that by reason thereof plaintiff asks in addition to actual damages hereinbefore set forth, the sum of Twelve Thousand (\$12,000.00) Dollars as punitive damages.

#### XVIII.

That no part of the amounts herein set forth have been paid, and the whole thereof are now due, owing and unpaid.

#### XIX.

That plaintiff is informed and believes and therefore alleges that said personal property has been destroyed by said defendants and each of them, and cannot be returned by said defendants or either of them to said plaintiff, or recovered by said plaintiff from said defendants or either of them.

WHEREFORE plaintiff prays judgment against said defendants and each of them for

(1) The sum of Six Thousand (\$6,000.00) Dollars, the highest market value of said personal property as set forth in the complaint, or such other sum as may be the highest market value up to the time of the verdict.

(2) The sum of Seven Thousand (\$7,000.00) Dollars, as a fair compensation to said plaintiff in the pursuit of said personal property.

(3) For the sum of Twelve Thousand (\$12,000.00) Dollars, as punitive damages.

(4) For costs of suit.

WILLIAM SEA, Jr.,  
SAMUEL T. BUSH,  
Attorneys for Plaintiff.

United States of America,  
State and Northern District of California,  
City and County of San Francisco,—ss.

William Sea, Jr., being first duly sworn, deposes and says: That he is the attorney for the plaintiff named in the foregoing complaint; that plaintiff resides in the City of Calexico, County of Imperial, State of California, and without the Southern Division of the Northern District of California, where affiant has his law office in the City and County of San Francisco, in said Southern Division of the Northern District of California; and for that reason affiant makes this verification.

That he has read the foregoing complaint and knows the contents thereof; and that the same is true of his own knowledge except as to the matters therein stated on information and belief; and as to those matters that he believes it to be true.

WILLIAM SEA, Jr.

Subscribed and sworn to before me this 21st day of June, 1919.

[Seal] LOUISE BEARDEN,  
Notary Public in and for the City and County of  
San Francisco, State of California.

[Endorsed]: Filed Jun. 24, 1919. W. B. Maling,  
Clerk. By J. A. Schaertzer, Deputy Clerk.

In the Southern Division of the District Court of the United States, in and for the Northern District of California, Second Division.

No. 16,253.

E. E. YOUNG,

Plaintiff,

vs.

CALIFORNIA STATE BOARD OF PHARMACY and E. T. OFF, G. M. SUTHERLAND, J. O. McKOWN, H. J. FINGER, E. J. MALONEY, H. O. BUKER, J. S. O'CALLAGHAN, H. B. MEADER and RAYMOND G. LINDLEY, Individually and as Members Constituting the Said CALIFORNIA STATE BOARD OF PHARMACY,

Defendants.

**Amended Demurrer of Defendant E. T. Off, Individually.**

The defendant E. T. Off individually hereby demurs to the complaint filed in the above-entitled action upon the following grounds: That it appears upon the face of said complaint

I.

That the above-entitled court has no jurisdiction of the person of the defendant, or the subject of the action.

II.

That the plaintiff has not legal capacity to sue in the above-entitled action.



## III.

That the complaint does not state facts sufficient to constitute a cause of action against said defendant.

## IV.

That plaintiff is not entitled to the relief prayed for.

## V.

That the Court has no jurisdiction in the premises.

## VI.

That said complaint and the cause of action therein attempted to be stated is barred by the statute of limitations.

## VII.

That said complaint is ambiguous because it cannot be ascertained therefrom whether the seizure of personal property therein attempted to be stated was made by said defendant Off in his individual capacity, or in his capacity as a member of said California State Board of Pharmacy, and in what the distinction in the manner of seizure in either capacity exists.

## VIII.

That said complaint is uncertain for the reason set forth in paragraph VII hereof.

## IX.

That said complaint is unintelligible for the reason set forth in paragraph VII hereof.

WHEREFORE said defendant E. T. Off individually prays that plaintiff take nothing by his

complaint filed herein, but that said action be dismissed.

JOHN F. DAVIS,  
Attorney for said Defendant E. T. Off Individually.

I hereby certify that in my opinion the above and foregoing amended demurrer is well taken in point of law and is not interposed for the purpose of delay.

JOHN F. DAVIS,  
Attorney for said Defendant E. T. Off Individually.

[Endorsed]: Filed August 4, 1919. W. B. Maling, Clerk. By J. A. Schaertzer, Deputy Clerk.

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In the Southern Division of the District Court of  
the United States, in and for the Northern Dis-  
trict of California.

No. 16,253.

E. E. YOUNG,

Plaintiff,

vs.

CALIFORNIA STATE BOARD OF PHAR-  
MACY and E. T. OFF, G. M. SUTHER-  
LAND, J. O. McKOWN, H. J. FINGER,  
E. J. MALONY, H. O. BUKER, J. S.  
O'CALLAGHAN, H. B. MEADER and  
RAYMOND G. LINDLEY, Individually  
and as Members Constituting the said  
CALIFORNIA STATE BOARD OF  
PHARMACY,

Defendants.

**Amended Demurrer of Defendants California State  
Board of Pharmacy et al.**

Leave of Court having been heretofore granted, the defendants, California State Board of Pharmacy and E. T. Off, J. O. McKown, H. J. Finger, E. J. Malony, J. S. O'Callaghan, H. B. Meader and Raymond G. Lindley, sued herein as members of said board, and appearing herein in their representative capacities as members of said board and not in their individual capacities, hereby file their amended demurrer to the complaint filed in the above-entitled action upon the following grounds:

That it appears upon the face of said complaint,

**I.**

That the above-entitled court has no jurisdiction of the persons of said defendants, or of any of them, or of the subject of the action.

**II.**

That the plaintiff has not legal capacity to sue in the above-entitled action.

**III.**

That the complaint does not state facts sufficient to constitute a cause of action as against said defendants, or any of them.

**IV.**

That said complaint is uncertain in that it cannot be ascertained therefrom under what law, if any, of the United States the matter in controversy set forth in said complaint arises, or in what manner the matter in controversy set forth in said complaint

involves the construction of any law of the United States.

V.

That the complaint does not state facts sufficient to constitute a cause of action against said defendants, or any of them, in this, that the alleged cause of action appears to be barred by the provisions of section 338, subdivision 3, of the Code of Civil Procedure of the State of California.

WHEREFORE said defendants pray that plaintiff take nothing by his complaint filed herein, but that said action be dismissed.

U. S. WEBB,

Attorney General of the State of California, and  
Attorney for said Defendants.

JOHN F. DAVIS,

Of Counsel for said Defendants.

I hereby certify that in my opinion the above and foregoing amended demurrer is well taken in point of law and is not interposed for the purpose of delay.

U. S. WEBB,

Attorney for said Defendants.

[Endorsed]: Received a copy of the within amended demurrer this 7th day of August, 1919.

WILLIAM SEA, Jr.

SAMUEL T. BUSH,

Attorneys for Plaintiff.

Filed Aug. 18, 1919. Walter B. Maling, Clerk.



At a stated term, to wit, the November term, A. D. 1919, of the Southern Division of the United States District Court for the Northern District of California, Second Division, held at the courtroom in the City and County of San Francisco, on Monday, the 22d day of December, in the year of our Lord one thousand nine hundred and nineteen. Present: The Honorable WILLIAM C. VAN FLEET, District Judge.

No. 16,253.

E. E. YOUNG

vs.

CALIFORNIA STATE BOARD OF PHARMACY et al.

**Minutes of Court—December 22, 1919—Order Sustaining Amended Demurrers.**

The amended demurrers to the complaint, heretofore heard and submitted, being now fully considered and the Court having rendered its oral opinion, it is ordered that said amended demurrers be and the same are hereby sustained.

In the Southern Division of the United States District Court for the Northern District of California, Second Division.

Hon. WM. C. VAN FLEET, Judge.

16,253—16,256.

E. E. YOUNG,

Plaintiff,

vs.

CALIFORNIA STATE BOARD OF PHARMACY et al.

Defendants.

**Opinion.**

Monday, December 22, 1919.

WM. SEA, Jr., SAMUEL T. BUSH, for Plaintiff.

ATTORNEY GENERAL, STATE OF CALIFORNIA, and JOHN F. DAVIS, for Defendants.

The COURT (Orally): The action numbered 16,253 is brought against the State Board of Pharmacy and the individual members thereof for the recovery of damages for the conversion of certain goods seized by the defendants, purporting to proceed under the State Poison Act, the goods being certain drugs falling within the provisions of that act, if the seizure was authorized. The seizure was made at Mexicali on the Mexican border in April, 1915, and this action was brought and filed on June 24th, 1919.

The defendants have interposed a demurrer on the grounds, among others, that the complaint does not state a cause of action, and that the cause of action is without the jurisdiction of this court; and in an amended demurrer they invoke the statute of limitations. The state itself appears through the Attorney General in a separate demurrer and raises the objection that the action, while nominally against the board, is one against the state and cannot be maintained because it is not one as to which the state has consented to be sued. As to this last objection, I am not kindly disposed toward it. The plaintiff's action proceeds upon the theory that the board was in the first place acting without authority of law, and, in the second place, that the act if held to have application to the facts was unconstitutional. Now, a state board acting either under an unconstitutional act or under a valid act in an illegal manner is not, in legal contemplation, acting for the state. The state is not regarded as standing behind the action of a board or officer who is proceeding either in a manner not in accordance with the provisions of a valid statute or under a statute which is invalid, and I am not, therefore, disposed to sustain the objection that the action is one against the state.

I am furthermore of the opinion that as the complaint sets up a cause of action for goods which, it is alleged, were in transit in interstate commerce at the time they were seized by the defendants, the objection that this court has not jurisdiction may not be maintained. Under the law, if the claim of

the plaintiff is good, he had a perfect right under the commerce clause of the constitution to the protection of his goods during the period they were *in transitu*, and that being so, a cause of action arising for an infringement of that right is one arising under the constitution and laws of the United States. That objection, therefore, is not well taken.

As to the statute of limitations, the action arose upon a transaction, as stated, having its inception in April, 1915. The invasion of the rights of the plaintiff occurred, therefore, on that date, and the cause of action counted on was not asserted until June 24th, 1919, when the complaint was filed. The original demurrer filed in the case did not set up the statute of limitations, but leave was asked for the privilege of filing an amended demurrer for the purpose of setting it up and that leave was granted. This was strenuously objected to by the plaintiff upon the ground that the bar of the statute is not favored, and that the amendment was not one which should appeal to the discretion of the court. I am satisfied that there is nothing in that contention under the modern view as to the statute of limitations. It is a defense which makes in favor of peace and one which calls for the prompt prosecution of rights which the law affords. It has come to be rather a favored defense than otherwise; and I am quite satisfied that the discretion of the Court was properly exercised in allowing the demurrer to be amended in that regard. And upon full consideration I have come to the conclusion that under



the law that objection must be sustained. The statute of limitations of the state, for the cause here asserted, is three years from the injury. These courts, under the conformity act, proceed in accordance with the provisions of the statute of the state in all common-law actions where the matter is not expressly provided for in the federal statutes and there is no provision in the federal statutes limiting the time within which an action of this kind may be maintained. Now, the injury counted upon occurred in legal contemplation upon the seizure. At that date plaintiff's rights were invaded and he was entitled at once to bring an action for its redress. He was not required or permitted to wait the issue as to whether his goods were properly seized; that merely involved a question of the damage he had suffered, and he is not entitled to refer his action until his ultimate damage has been ascertained, but he must assert his rights immediately or within the period which the statute prescribes. I am, therefore, satisfied that the action comes too late as being barred by the statute. The demurrer will accordingly be sustained upon that ground.

Case No. 16,256 is an action for malicious prosecution growing out of the same transaction. It would seem from the allegations that in the seizure of these goods the defendant board, proceeding upon the theory and in the belief, apparently, that they were acting within the provisions of the State Poison Act, had the plaintiff arrested, tried and

convicted as for a violation of the act. The plaintiff set up in the trial court the fact which has been referred to in the other action, that is, that the goods were at the time *in transitu* in interstate commerce, and the trial court in effect ignored this defense. The case was taken by appropriate writ to the Supreme Court of the United States and the judgment convicting the defendant in that case was reversed, the Supreme Court holding, in effect, that the plea that the goods were *in transitu* gave rise to a federal question which could not be ignored and that he was entitled to have it properly presented to the jury and passed upon since the goods would not be within the purview of the State act if they were within the protection of the commerce clause of the constitution, and the cause came back to the state court to be disposed of in accordance with the opinion, where it subsequently was dismissed.

A demurrer is interposed to that complaint upon several grounds, but only two of which are necessary to be noticed. The first is that the Court is without jurisdiction because the action does not arise under the constitution or laws of the United States, and, secondly, that the complaint states no cause of action. I am quite satisfied that both of these objections must be sustained. The fact that the arrest of the plaintiff was had in connection with a transaction which may have involved the seizure of his goods while in transit in interstate commerce and thereby giving him a right of action in the Federal Court as to the damages suffered so

far as his goods are concerned is one thing. This action is for malicious prosecution—in other words, the commission of a tort against the person of the plaintiff and it in no wise attaches to itself the jurisdictional fact which arose as to his goods under the commerce clause of the constitution. It is wholly separate and apart and has nothing to do with it—I mean in any legal sense. Incidentally, his prosecution arose because he was in possession of these goods under circumstances which seemed to warrant the defendants in securing his arrest, but he should have asserted his rights in the state courts, because there rested the remedy, if any, to which he was entitled for the trespass upon his person.

Moreover, the objection to the sufficiency of the complaint as stating a cause of action is, I think, well taken, because the one essential and indispensable prerequisite to the statement of a cause of action for malicious prosecution is that there shall be alleged, and shall appear, a want of probable cause for the prosecution. In this case it appears upon the face of the complaint that not only was the warrant issued at the instance of the defendants here after laying the matter before an officer of the law, but the complaint was entertained and the case went to the point where there was not only a conviction in the trial court but a sustaining of that conviction in the appellate court; and the rule is thoroughly established that where it appears upon the face of the complaint, or appears at the trial, that there has been a sustaining of the act of the party seeking the arrest by either a conviction be-

fore a court or a jury, although such conviction may have been erroneous and subsequently reversed for error, is a complete answer to the objection that there was a want of probable cause; and that being true the complaint shows upon its face an entire want of that essential feature which would give the plaintiff a right of action here, that is, a want of probable cause for the arrest which he asserts to have been a malicious one. For both these reasons the demurrer in that case will be sustained.

[Endorsed]: Filed Jan. 7, 1920. W. B. Maling, Clerk. By J. A. Schaertzer, Deputy Clerk.

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**Certificate of Clerk U. S. District Court to Supplemental Transcript of Record.**

United States of America,  
Northern District of California,—ss.

I, Walter B. Maling, Clerk of the United States District Court for the Northern District of California, do hereby certify the foregoing to be full, true and correct copies of the original complaint filed June 24, 1919; amended demurrer of defendant E. T. Off, individually, filed August 4, 1919; amended demurrer of defendants California State Board of Pharmacy et al., filed August 18, 1919; order sustaining amended demurrers, made and entered December 22, 1919, and oral opinion filed December 22, 1919, in the cause of E. E. Young, Plaintiff, vs. California State Board of Pharmacy et al. No. 16,253, as the same now remains on file and of record in this office.



ATTEST my hand and the seal of the said United States District Court, Northern District of California, at San Francisco, California, this 22d day of October, A. D. 1920.

[Seal]

WALTER B. MALING,  
Clerk.

By J. A. Schaertzer,  
Deputy Clerk.

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[Endorsed]: No. 3550. United States Circuit Court of Appeals for the Ninth Circuit. E. E. Young, Plaintiff in Error, vs. California State Board of Pharmacy, E. T. Off, G. M. Sutherland, J. G. McKown, H. J. Finger, E. J. Molony, H. O. Buker, J. S. O'Callaghan, H. M. Meader and Raymond G. Lindley, Individually and as Members Constituting the Said California State Board of Pharmacy, Defendants in Error. Supplemental Transcript of Record. Upon Writ of Error to the Southern Division of the United States District Court of the Northern District of California, Second Division.

Filed October 22, 1920.

F. D. MONCKTON,  
Clerk of the United States Circuit Court of Appeals  
for the Ninth Circuit.

By Paul P. O'Brien,  
Deputy Clerk.

In the United States Circuit Court of Appeals, in  
for the Ninth Circuit.

No. 3550.

E. E. YOUNG,

Plaintiff in Error,

vs.

CALIFORNIA STATE BOARD OF PHARMACY,  
E. T. OFF, G. M. SUTHERLAND, J. G. Mc-  
KOWN, H. J. FINGER, E. J. MOLONY, H.  
O. BUKER, J. S. O'CALLAGHAN, H. M.  
MEADER, and RAYMOND G. LINDLEY,  
Individually and as Members Constituting the  
said California State Board of Pharmacy,  
Defendants in Error.

**Stipulation for Filing of Supplemental Record.**

It appearing that the printed transcript of record in the above-entitled cause does not contain the following papers and records deemed essential by the defendants in error to a full consideration of said cause by the above-named court, namely:

The original complaint, filed June 26, 1919;

The amended demurrer of defendants California State Board of Pharmacy et al.;

The amended demurrer of defendant E. T. Off, individually;

The minutes of the District Court of December 22, 1919, containing the order sustaining the amended demurrers to said complaint; and

The oral opinion rendered December 22, 1919, and subsequently filed sustaining said amended demurrers to said complaint;

And it further appearing that said papers and records were not by said United States District Court for the Northern District of California, Southern Division, Second Division, transmitted to the above-entitled court or certified thereto as part of the record in said cause pursuant to writ of error heretofore issued therein, and the said parties hereto not waiving in any respect any right which they may respectively have to object to the efficiency, competency, relevancy or materiality of said papers and records or any thereof, but to the end that all of said papers and records may be before the above-entitled court, upon the hearing of said cause for whatever purpose they may legally serve;

It is hereby stipulated by and between the respective parties to the above-entitled cause, by the undersigned, as their attorneys respectively, that a copy of each and all of said papers and records duly certified by the clerk of said District Court under his hand and the official seal of said court, may be transmitted to and filed in the United States Circuit Court of Appeals for the Ninth Circuit as supplemental to the record in said cause heretofore transmitted to said court and to constitute part of the record upon which said cause may be heard, and that when so filed in said court the same may be printed by the clerk thereof if required and used with the transcript of record already printed in said cause.

Dated: October 21st, 1920.

WILLIAM SEA, Jr.,

Attorney for Plaintiff in Error.

U. S. WEBB,

Attorney General of the State of California,

ROBERT W. HARRISON,

Chief Deputy Attorney General of the State of California,

Attorneys for Defendants in Error, California State Board of Pharmacy, E. T. Off, G. M. Sutherland, J. G. McKown, H. J. Finger, E. J. Molony, H. O. Buker, J. S. O'Callaghan, H. M. Meader and Raymond G. Lindley, as Members Constituting the California State Board of Pharmacy.

JOHN F. DAVIS,

Attorney for Defendant in Error, E. T. Off, Individually.

JOHN F. DAVIS,

Of Counsel for State Board of Pharmacy.

[Endorsed]: No. 3550. In the United States Circuit Court of Appeals, in and for the Ninth Circuit. E. E. Young, Plaintiff in Error, vs. California State Board of Pharmacy et al., Defendants in Error. Stipulation for Filing of Supplemental Record. Filed Oct. 22, 1920. F. D. Monckton, Clerk.





No. 3550

IN THE

United States Circuit Court of Appeals

For the Ninth Circuit

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E. E. YOUNG,

*Plaintiff in Error,*

vs.

CALIFORNIA STATE BOARD OF PHARMACY, et al.,

*Defendants in Error.*

---

Upon Writ of Error to the Southern Division of the United States  
District Court of the Northern District of California,  
Second Division.

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BRIEF FOR PLAINTIFF IN ERROR.

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WILLIAM SEA, JR.,

*Attorney for Plaintiff in Error.*

FILED

MAY 20 1908

U. S. DISTRICT COURT







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No. 3550

IN THE  
**United States Circuit Court of Appeals**  
**For the Ninth Circuit**

---

E. E. YOUNG,

*Plaintiff in Error,*

VS.

CALIFORNIA STATE BOARD OF PHARMACY, et al.,  
*Defendants in Error.*

---

Upon Writ of Error to the Southern Division of the United States  
District Court of the Northern District of California,  
Second Division.

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**BRIEF FOR PLAINTIFF IN ERROR.**

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This writ of error is to review the judgment of the Court below dismissing the action after an order sustaining the demurrers to the original complaint, an order sustaining demurrers to an amended complaint, and an order denying the motion for leave to file a second amended complaint.

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**Statement of the Case.**

**FACTS.**

The plaintiff in error alleges that he is the owner of and entitled to the possession of certain goods

which were consigned to him and his former partner. That the goods consisted of morphine, opium and cocaine. That he has secured all the rights of his former partner in and to the goods. That said goods were *in transitu* in interstate and foreign commerce from the United States to the Republic of Mexico. That the defendants in error interfered with said goods while in such transit. That plaintiff in error made demand upon said defendants in error for the goods. That at the time of the demand said defendants in error had said goods “wrongfully, unlawfully and illegally” in their possession. That defendants failed and refused to comply with said demand. That the failing and refusing to comply with said demand was wilfull and malicious, and without just cause or provocation therefor, and that the defendants in error “still wilfully and maliciously, and without just cause or provocation therefor, fail and refuse to deliver the possession of said property to plaintiff”, and that it is without the consent of plaintiff, and “for the purpose of harassing, annoying and oppressing said plaintiff”. That he has suffered damages thereby. That he is entitled to punitive damages.

---

### Specifications of Error.

#### I.

The Court erred in sustaining the demurrer of the said defendant, California State Board of

Pharmacy, and of the defendants, Off, McKown, Finger, Molony, O'Callaghan, Meader and Lindley, the present members constituting said defendant board, to the complaint of plaintiff.

## II.

The Court erred in not overruling the demurrer of the defendant, California State Board of Pharmacy, and of the defendants, Off, McKown, Finger, Molony, O'Callaghan, Meader and Lindley, the present members constituting said defendant board, to the complaint of plaintiff.

## III.

The Court erred in sustaining the demurrer of the defendant, Off, as an individual, to the complaint of plaintiff.

## IV.

The Court erred in not overruling the demurrer of the defendant, Off, as an individual, to the complaint of plaintiff.

## V.

The Court erred in sustaining the demurrer of the defendant, California State Board of Pharmacy, and of the defendants, Off, McKown, Finger, Molony, O'Callaghan, Meader and Lindley, the present members constituting said defendant board, to the amended complaint of plaintiff.



## VI.

The Court erred in sustaining the demurrer of the defendant, Off, as an individual, to the amended complaint of plaintiff.

## VII.

The Court erred in not overruling the demurrer of the defendant, California State Board of Pharmacy, and of the defendants, Off, McKown, Finger, Molony, O'Callaghan, Meader and Lindley, the present members constituting said defendant board, to the amended complaint of plaintiff.

## VIII.

The Court erred in not overruling the demurrer of the defendant, Off, as an individual, to the amended complaint of plaintiff.

## IX.

The Court erred in denying the motion of plaintiff for leave to file his second amended complaint.

## X.

The Court erred in not granting the motion of plaintiff for leave to file his second amended complaint.

## XI.

The Court erred in ordering the above-entitled action be dismissed.

## XII.

The Court erred in ordering judgment of dismissal be entered in the above-entitled action.

## XIII.

The Court erred in its judgment of dismissal in the above-entitled action.

---

Argument.

## I.

**ORIGINAL COMPLAINT NOT SUBJECT TO ATTACK ON GROUND  
OF THE BAR OF THE STATUTE BY REASON OF INSUF-  
FICIENT OBJECTION ON THAT GROUND.**

As to the original complaint the Court in its opinion (Supp. Tr. pp. 20-22) overruled all grounds in the demurrers, except what was called the ground of the bar of the statute of limitations.

Paragraph "VI" of the demurrer of Off (Supp. Tr. p. 14) is as follows:

"That said complaint and the cause of action therein attempted to be stated is barred by the statute of limitations."

It does not need citation to this Court to show that such a statement of a ground setting forth an alleged bar of a statute is wholly insufficient. Under present day pleading, what statute is meant? Under the California law there are many statutes of limitations set forth in the Code of Civil Procedure of California, which no doubt this Court is

entirely familiar with. No section or subdivision of a particular statute is set as required. The demurrer should not have been sustained on that pleading of a statute.

Paragraph "V" of the demurrer of the board and members (Supp. Tr. p. 17) is as follows:

"That the complaint does not state facts sufficient to constitute a cause of action against said defendants, or any of them, in this, that the alleged cause of action appears to be barred by the provisions of section 338, subdivision 3, of the Code of Civil Procedure of the State of California."

Does this quoted paragraph attempt to set forth "want of facts" or "the bar of the statute"? Under present day pleading, who ever heard of a complaint being defective for "want of facts" because "the alleged cause of action appears to be barred" by any section or subdivision of any section.

It is elemental that a pleading is to be taken most strongly against the pleader. Here the pleader has stated a "want of facts" exists by reason of the alleged bar. The paragraph means nothing in legal contemplation. The Court found that sufficient facts were alleged to state a cause of action. (Supp. Tr. pp. 21-22.) This demurrer should have been overruled.

## II.

## THE PLAINTIFF IN ERROR A CITIZEN OF ARIZONA.

As stated to the Court by counsel for plaintiff in error on the argument, the plaintiff in error was at the time of the filing of the original complaint a citizen of Arizona, but was compelled to reside temporarily in Calexico, California, for the purpose of attending the retrial of the cases in which the Supreme Court of the United States reversed the judgments.

The verification to the complaint (Supp. Tr. p. 12) says that "plaintiff resides in the City of Calexico", but does not say he is a citizen of California.

The verification to the amended complaint (Tr. p. 6) avers "that plaintiff is a citizen of Arizona".

The proposed second amended complaint sets forth in paragraph "III" (Tr. p. 22) "that the above-named plaintiff is a citizen of the State of Arizona". Also the verification (Tr. p. 26).

---

 III.

## STATUTE UNDER WHICH PROCEEDING IS BROUGHT.

Section 1979 of the Revised Statutes of the United States provides:

"Every person, who, under color of any statute, ordinance, regulation, custom, or usage of any state or territory, subjects, or causes to be subjected, any citizen of the United States, or other person within the jurisdiction thereof,



to the deprivation of any rights, privileges or immunities secured by the constitution and laws, shall be liable to the party injured, and an action at law, suit in equity, or other proper proceeding.”

With reference to this statute, it has been said:

“This is as comprehensive as it is explicit. It applies to any person, no matter who, officer or layman, who, under color of any law, statute, etc., of any state, shall, subject, or cause to be subjected, any person within the whole jurisdiction of the federal government to the deprivation of any right, privilege, or immunity secured by the constitution, and declares that he shall, notwithstanding any law, statute, regulation, etc., of the state, be liable to the party aggrieved in any action at law, suit in equity, or such other proper proceeding for the redress. And it throws wide open the doors of the federal courts as the altar of justice for his refuge.”

*Tuchman v. Welsh*, 42 Fed. Rep. 558.

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#### IV.

##### DEPRIVATION UNDER COLOR OF STATE STATUTE.

It is alleged that defendants in error acted under a statute of California, and particularly under Section 8 thereof (Supp. Tr. pp. 5-6).

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#### V.

##### PROSECUTIONS UNDER STATE STATUTE.

As set forth in the original complaint in paragraphs “VIII”, “IX” and “X” (Supp. Tr. pp.

6-9), there were three trials on three separate charges and one retrial. In paragraph "VIII", on the retrial, the charge against McGinis, the former partner of plaintiff in error, was *dismissed by the prosecution*, and the plaintiff in error *acquitted by the jury* of the charge of having unlawfully the particular drug in his possession in the State of California. This happened on the 9th day of June, 1919. In paragraph "IX", on the retrial, the charge was *dismissed by the prosecution* against both. This happened on the 10th day of June, 1919. In paragraph "X", the jury disagreed on the trial on May 15, 1915, and on April 14, 1919, the charge against both *was dismissed for want of prosecution*. This was almost a year after the reversal of the judgments in the first two cases by the Supreme Court.

Clearly from then on the plaintiff in error, being the sole owner of the goods, was entitled to have the goods restored to interstate and foreign commerce. But why the refusal of the defendants in error so to do? Will they answer why? Not an evasive or technical answer, but one stating the absolute fact. Such questions are prompted by the question put to counsel from the bench on the argument: "Do you know what has become of the goods?" The Court will remember that counsel replied: "I have never been able to find out. No one connected with the other side of the case will fully inform me. There seems to be an air of mystery about the whole affair."

## VI.

## COURT'S OPINION ON DEMURRER TO AMENDED COMPLAINT.

The first paragraph of the trial Court's opinion (Tr. p. 18) says in part:

“certain poisonous drugs *found* in the possession of the plaintiff and his assignor” (Italics ours).

From a careful reading of the pleadings on the part of plaintiff in error it will be seen that nowhere does it appear that any drugs were *found* in the possession of the plaintiff or his assignor. The contention of the plaintiff in error and his assignor has been throughout their trying experiences that neither at any time had any part of the shipment in their possession.

Further, the opinion states that “there being no diversity of citizenship” set out in the amended complaint.

Further, the opinion states that “there is no allegation that at the time of such demand they were illegally in their possession”, that is, the defendants' possession.

Now both of these objections were overcome in the proposed second amended complaint, paragraphs III and IV (Tr. p. 22) setting forth the diversity of citizenship, and paragraph VI (Tr. p. 22) setting forth that at the time of the demand for a portion of the goods, such portion was “wrongfully, unlawfully and illegally” in the possession of the defendants, and paragraph VI of the second

count (Tr. pp. 24-25) setting forth the same state of affairs as to the remaining portion of the goods.

Paragraphs III and IV set forth the diversity of citizenship in the second count (Tr. p. 24).

---

## VII.

### MOTION FOR LEAVE TO FILE SECOND AMENDED COMPLAINT.

The plaintiff in error duly served and filed his notice of motion for leave to file his second amended complaint, accompanied by his proposed second amended complaint (Tr. pp. 19-27).

On the hearing of the said motion, the defendants in error served and filed the "affidavit of Louis Zeh" (Tr. pp. 28-32). Certainly such an affidavit was not proper on such a motion. Whatever other actions had been taken could have no bearing upon the question.

The motion should have been granted.

It has been said:

"Though the record cannot be amended here, it is possible, in the disposition that we make of this case, that it may be amended in the court below, \* \* \*."

*Yeandle v. Penn. R. Co.*, 169 Fed. Rep. 942.

"It will be for the court below to determine whether the pleading can be so amended as to present a case within its jurisdiction."

*Metcalf v. Watertown*, 128 U. S. 590.



The second amended complaint sought to be filed follows the opinion of the Court below on sustaining the demurrer to the first amended complaint.

We respectfully submit that the judgment should be reversed and the cause remanded with instructions to permit the filing of the second amended complaint.

Dated, San Francisco,  
November 20, 1920.

Respectfully submitted,

WILLIAM SEA, JR.,  
*Attorney for Plaintiff in Error.*

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No. 3550.

IN THE

**United States Circuit Court of Appeals  
FOR THE NINTH CIRCUIT**

---

E. E. YOUNG,

*Plaintiff in Error,*

vs.

CALIFORNIA STATE BOARD OF PHAR-  
MACY ET AL.,

*Defendants in Error.*

---

**UPON WRIT OF ERROR TO THE SOUTHERN DIVISION OF THE UNITED  
STATES DISTRICT COURT OF THE NORTHERN DISTRICT OF  
CALIFORNIA, SECOND DIVISION**

**BRIEF FOR DEFENDANTS IN ERROR,  
CALIFORNIA STATE BOARD  
OF PHARMACY ET AL.**

---

U. S. WEBB,

Attorney General of the State of California,

ROBERT W. HARRISON,

Chief Deputy Attorney General,

*Attorneys for Said Defendants in Error.*

JOHN F. DAVIS,

*Of Counsel.*

**FILED**

**DEC 18 1929**



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No. 3550.

IN THE

UNITED STATES  
CIRCUIT COURT OF APPEALS

FOR THE

NINTH CIRCUIT

---

E. E. YOUNG,

*Plaintiff in Error.*

vs.

CALIFORNIA STATE BOARD OF PHARMACY, E. T. OFF, G. M. SUTHERLAND, J. G. McKOWN, H. J. FINGER, E. J. MOLONY, H. O. BUKER, J. S. O'CALLAGHAN, H. M. MEADER and RAYMOND G. LINDLEY, individually and as members constituting the said California State Board of Pharmacy,

*Defendants in Error.*

---

**BRIEF ON BEHALF OF DEFENDANTS IN ERROR, CALIFORNIA STATE BOARD OF PHARMACY, AND E. T. OFF, G. M. SUTHERLAND, J. G. McKOWN, H. J. FINGER, E. J. MOLONY, H. O. BUKER, J. S. O'CALLAGHAN, H. M. MEADER AND RAYMOND G. LINDSAY, AS MEMBERS CONSTITUTING SAID CALIFORNIA STATE BOARD OF PHARMACY.**

This is a writ of error to the Southern Division of the United States District Court of the Northern District of California, Second Division, to review a

judgment entered therein upon an order thereof denying plaintiff's motion for leave to file a second amended complaint.

### STATEMENT OF THE CASE.

The original complaint in this action was filed in the District Court on June 24, 1919, and therein the plaintiff sought to recover from the defendants damages because of the alleged conversion of certain morphine, cocaine and opium alleged to have been owned by the plaintiff and his predecessors in interest. This complaint is set forth on pages 1 to 12 inclusive of the supplemental transcript of record filed in this court. In that complaint there were made defendants the California State Board of Pharmacy and the members of that board individually and as members constituting said board. The right of recovery was therein predicated upon a seizure of said goods on the sixteenth day of April, 1915, in the county of Imperial, State of California, by the defendants claiming to act under the Poison Act of the State of California, it being alleged by the plaintiff that said seizure was unlawful in that said goods were, so it was alleged, at the time of such seizure in transit in interstate and foreign commerce. The citizenship of the plaintiff did not appear in the body of the complaint, but in the verification to the complaint made by the attorney it was stated (Supp. Trans. p. 12) that "*the plaintiff resides in the city*

*of Calexico, county of Imperial, State of California.*”

In that complaint damages for such alleged conversion were sought against the board as such and against the members of the board as individuals and as members of said board.

The complaint having been served upon the secretary of the board, a demurrer and, by leave of court, an amended demurrer were interposed to the complaint by the defendant board and by the persons sued as members of said board. A demurrer and amended demurrer were also interposed by the defendant E. T. Off individually, he being the only member of the board served with the complaint. These demurrers are set forth on pages 13 to 18, inclusive, of the supplemental transcript of record. The amended demurrer of the board and of those sued as members set up as grounds of demurrer (1) want of jurisdiction in said court, (2) want of legal capacity of the plaintiff to sue, (3) that the complaint did not state facts sufficient to constitute a cause of action, (4) that the complaint was uncertain in that it could not be ascertained therefrom under what law, if any, of the United States the controversy arose or in what manner the controversy involved the construction of any law of the United States, and (5) that the alleged cause of action was barred by the provisions of section 338, subdivision 3 of the Code of Civil Procedure of the State of California.

Upon submission of the amended demurrer, the District Court sustained the same (Supp. Trans.



p. 18) rendering an oral opinion (Supp. Trans. pp. 19 to 25), from which it appears that it did so upon the ground that the cause of action was barred by the statute of limitations, but denied the claims of said defendants upon the point of jurisdiction.

Thereafter on January 10, 1920, plaintiff filed an amended complaint (Trans. pp. 1 to 7). It will be noted therefrom that plaintiff *omitted from said amended complaint all reference to the seizure of said property or the date thereof*, and in lieu thereof alleged in paragraph IV of said complaint that a portion of said property was *in transitu* in interstate and foreign commerce on or about the first day of May, 1919, and in paragraph V of said complaint alleged that other portions of said property were *in transitu* in interstate and foreign commerce on or about the first day of May, 1919. It was then alleged that said defendants had in their possession on or about the first day of May, 1919, all of the property hereinbefore mentioned and that on or about the first day of May, 1919, the plaintiff made demand upon said defendants for certain of said property, being some of the property alleged in paragraph IV and some of that alleged in paragraph V, but that the defendants had refused to deliver the same. It was then alleged in paragraph VII that on or about the tenth day of June, 1919, the plaintiff demanded of said defendants certain property which was the balance of the property described in paragraphs IV and V. *It was not alleged in the complaint that the*

*property was at the time that demand was so made in interstate or foreign commerce. In the body of the amended complaint there was no allegation as to the citizenship of the plaintiff, but in the verification thereto made by the attorney (Trans. p. 6) it was stated that "plaintiff is a citizen of the State of Arizona and resides in said State of Arizona." It did not, however, appear either in the body of the amended complaint or in the verification thereto that he was a citizen of the State of Arizona at the time of the filing of the original complaint.*

To this amended complaint said defendant board and members thereof interposed a demurrer assigning as grounds of demurrer (1) want of jurisdiction of the persons of said defendants, (2) want of jurisdiction of the subject of the action, (3) want of legal capacity to sue in the plaintiff, (4) that the amended complaint did not state facts sufficient to constitute a cause of action, (5) that the amended complaint was uncertain in not showing how defendants came into possession of the goods therein mentioned or whether their possession was tortious, and (6) that two causes of action in conversion were not separately stated in said amended complaint. In addition thereto said defendants assigned six other points of uncertainty with respect to said amended complaint designated respectively in paragraphs VII to XII, inclusive of said demurrer, two points of ambiguity designated respectively in paragraphs XIII and XIV thereof

and one point of unintelligibility designated in paragraph XV thereof.

The court sustained said demurrer on March 1, 1920 (Trans. p. 17), rendering an oral opinion (Trans. pp. 18 to 19) in which it expressed the view that there being no diversity of citizenship jurisdiction could lie in that court only if a federal question was involved and that no federal question was shown upon the face of the amended complaint in that there was no averment that the goods were in interstate or foreign transit at the time of the alleged conversion; and in addition stated that in its opinion the complaint failed to state a cause of action in that the action was one in trover to recover damages for conversion of the property, and though it was alleged that a demand was made upon defendants while the goods were in their possession, there was no allegation that at the time of such demand they were illegally in their possession.

Thereafter plaintiff moved said court for leave to file a second amended complaint, accompanying said motion with the proposed second amended complaint in question. A copy of said proposed second amended complaint is set forth on pages 21 to 27, inclusive, of the printed transcript of record. The proposed second amended complaint made the same parties defendants and alleged (Trans. p. 22) that "the above named plaintiff is a citizen of the State of Arizona," and that "the above named defendants are, and each one is, a citizen of the State of Cali-

fornia.” For a first cause of action it alleged ownership in the plaintiff on or about the first day of May, 1919, of 115 ounces of morphine sulphate, possession by the defendants of said property on or about said date, demand by plaintiff on or about said date upon said defendants for said property and refusal to deliver same. For a second cause of action it alleged ownership by plaintiff on or about June 10, 1919, of certain other property described therein, possession by defendants of said property on or about said date, demand upon said defendants on or about said date for said property and refusal to deliver the same. The whole concluded with a prayer for judgment against the defendants and each of them for the value of the property, for compensation for pursuit thereof, for punitive damages and for costs. The proposed second amended complaint made no reference to such property being in interstate or foreign commerce and in no way alleged any federal question or jurisdiction in said court otherwise than by the allegation with respect to diversity of citizenship, this being the first time that jurisdiction was laid in that court upon the latter ground. Nor did the complaint in any way allege any facts showing that at the time of such demand the goods were unlawfully in the possession of said defendant.

Upon the hearing of said motion the defendants in opposition thereto, filed an affidavit of Louis Zeh as Secretary of the California State Board of Pharmacy, which affidavit will be found on pages 27 to 32



of the printed transcript of record. Briefly, the affidavit set forth that the property in question, the subject matter of the action and referred to in the proposed second amended complaint, had been seized and taken possession of by an inspector of the State Board of Pharmacy on the sixteenth day of April, 1915; a prosecution of the plaintiff and another in the month of April, 1915, for having such property in their possession contrary to law; the commencement on November 8, 1915, of an action in the District Court of the United States for the Southern District of California, seeking a writ of injunction restraining such prosecution and restraining the destruction of the property in question and the making of an order by the Hon. William C. Van Fleet, as Judge of said District Court, on the ninth day of November, 1915, directing said defendants to appear and show cause why an injunction *pendente lite* should not be issued and a decree by said court on December 6, 1915, dismissing said action; the filing on the twenty-seventh day of September, 1915, by said plaintiff and another in the District Court of the United States, in and for the Southern District of California, of a complaint in claim and delivery and for damages against said defendant, California State Board of Pharmacy, seeking to recover the same personal property and damages for the retention thereof, with an allegation therein that the plaintiff, E. E. Young, was a citizen and resident of the State of California; the sustaining of a demurrer to the second amended

complaint in said action without leave to amend and the dismissal of said action and judgment thereon entered in said court on September 28, 1916. Said affidavit also included a statement that the property described in the said complaint in injunction and in the second amended complaint in the action in claim and delivery, was the same property as that described in the original complaint in this action, in the amended complaint herein and in the said proposed second amended complaint, and that at no time since said property had been seized by said inspector had the plaintiff, or any other person acting for him, been in possession of said property or entitled to possession thereof, and in support of the matters alleged in said affidavit there was presented at the hearing of said motion certified copies of the records in the said action for injunction and in the said action for claim and delivery.

At said hearing, upon said motion for leave to file said proposed second amended complaint, said defendants also urged that said amended complaint would present the same points as to the want of jurisdiction in the District Court and as to the want of sufficient facts to constitute a cause of action as were presented upon the hearing with respect to the amended complaint; that in the proposed amended complaint plaintiff for the first time was seeking to invoke the jurisdiction of the District Court on the ground of diverse citizenship of the parties, and that it was not shown in the proposed amended complaint

that plaintiff was a citizen of Arizona at the time of the commencement of the action in the District Court, or that diverse citizenship of the parties existed when said action was commenced, as was required in order to confer jurisdiction upon the District Court on that ground.

Defendants further urged that the proposed amended complaint was in bad faith in that the alleged cause of action was barred by the statute of limitations; that the allegations in the proposed amended complaint setting forth a later date as the date of conversion obviously could not be taken as the true time of the conversion, as evidenced by the facts alleged in the original complaint and, as shown by the affidavit of Zeh which stood uncontroverted, by facts known to the plaintiff and to Judge Van Fleet who had passed upon the question of such seizure in the year 1915, thereby showing that the date in the original complaint was not inadvertently or erroneously stated therein by the plaintiff. It was also urged by the defendant board and members that the bad faith of the plaintiff was evidenced in the fact that whereas theretofore he had attempted to found the jurisdiction of the court upon the ground that a federal question was involved, namely interference with goods in interstate commerce, he had now abandoned that ground and was seeking to found the jurisdiction upon the ground of diverse citizenship; and that while the proposed amended complaint

alleged that the plaintiff "is" a citizen of Arizona, yet in the verification to the original complaint it had been stated that the plaintiff was then a resident of California, and that if he was then a resident of California he could not at the same time be a citizen of Arizona.

Upon the submission of said motion, said court on March 22, 1920, made its order denying said motion for leave to file said proposed second amended complaint. (Trans. p. 32.)

### ARGUMENT.

It is submitted that in this case the only questions before this court are whether the court below erred in sustaining the respective demurrers or abused its discretion in denying leave to plaintiff to file his proposed second amended complaint. In reviewing this latter question this court should consider the history and progress of the case in the court below and the action of that court in view of the record before it. Furthermore, if it should appear to this court that nothing good can come of permitting the filing of such second amended complaint, this court should not set aside the action of the lower court notwithstanding that it does not agree with the reasons assigned for such action.



I.

**THE DISTRICT COURT DID NOT ERR IN SUSTAINING  
THE AMENDED DEMURRER TO THE ORIGINAL  
COMPLAINT.**

The cause of action in the original complaint was predicated upon a seizure alleged therein to have been made on April 16, 1915, and the action being commenced June 24, 1919, was barred by subdivision 3 of section 338 of the Code of Civil Procedure of the State of California.

*Wood vs. Curry*, 57 Cal. 208;  
*Harpending vs. Meyer*, 55 Cal. 555;  
*Raynor vs. Mintzer*, 72 Cal. 585;  
*Lattin vs. Gillette*, 95 Cal. 317;  
*Horton vs. Jack* (Cal.) 37 Pac. 652;

Angell on Limitations, Secs. 298 to 300.

The statute of limitations was sufficiently pleaded in the amended demurrer.

*Nicholson vs. Tarpey*, 124 Cal. 442, 449;  
*Williams vs. Bergin*, 116 Cal. 56, 59;  
*Brennan vs. Ford*, 46 Cal. 7;  
*Bank of San Luis Obispo vs. Wickersham*, 99 Cal. 655, 659;  
*Fay vs. Costa*, 2 Cal. App. 241.

II.

**THE DISTRICT COURT DID NOT ERR IN SUSTAINING  
THE DEMURRER TO THE AMENDED COMPLAINT.**

The jurisdiction of the District Court not having been based upon any allegation of diverse citizenship,

but upon the ground that the suit was one arising under the constitution or laws of the United States, it was necessary that the federal question should have clearly and affirmatively appeared upon the face of the amended complaint.

*Hanford vs. Davies*, 163 U. S. 273;

*Western Union Tel. Co. vs. Ann Arbor R. Co.*,  
178 U. S. 239.

The amended complaint showed no such question involved, for though it was alleged therein that the goods were at a certain time in transit in interstate and foreign commerce and that at a certain time they were in the possession of the defendants and also that at a certain time a demand had been made upon the defendants for said goods and defendants had refused to deliver the same, yet there was no connection shown between those allegations and no statement that the defendants had become possessed of the property while it was in such transit or had become possessed thereof at the time such demand was made. *There was therefore no federal question shown.* Furthermore the amended complaint did not state a cause of action for there was no allegation therein showing that the possession of the defendants was wrongful. In addition thereto the amended complaint sought to set forth two distinct causes of action for conversion but did not separately state the same as required by law. This was presented as a separate

ground of demurrer but was not passed upon by the court.

### III.

#### **THE DISTRICT COURT DID NOT ERR OR ABUSE ITS DISCRETION IN DENYING LEAVE TO FILE THE PROPOSED SECOND AMENDED COMPLAINT.**

In the proposed second amended complaint jurisdiction of the District Court was predicated solely upon the ground of diverse citizenship of the parties. But it was necessary that such diverse citizenship should have existed at the commencement of the action and be so alleged in the pleadings. The proposed second amended complaint alleged that "plaintiff is a citizen of the State of Arizona." This allegation was insufficient to confer jurisdiction—it did not show that he was a citizen of Arizona at the commencement of the action.

*Robertson vs. Cease*, 97 U. S. 646;

*Anderson vs. Watt*, 138 U. S. 694.

No cause of action was stated, for the plaintiff must show in an action in trover that at the time of conversion he had title, general or special, and the right of immediate possession, or he must show that he was in the actual possession of the property and was wrongfully deprived thereof by defendants.

38 Cyc. 2068, 2069, and cases cited.

This court will take judicial notice of the laws and statutes of California and of the so-called Poison Act of California.

*Missouri etc. Ry. Co. vs. Wulf*, 226 U. S. 570;  
*Lloyd vs. Matthews*, 155 U. S. 222.

Under the Poison Act (Stats. 1907, page 124 as amended), the plaintiff had no right to the possession of the drugs involved in this case unless it affirmatively appears that he is a physician or druggist or comes within the specially designated exceptions in the Poison Act. The proposed amended complaint shows no such facts and therefore the plaintiff did not show right to possession of the goods.

The right to permit or reject an amended pleading is entirely discretionary with the trial court and its action therein will not be reviewed unless there is gross abuse of discretion.

The refusal of an inferior court to allow a plea to be amended, or a new plea to be filed, cannot be assigned as error in the Supreme Court.

*Marine Insurance Co., vs. Hodyson*, 6 Cranch, 206;  
*Spencer vs. Lapsley*, 20 Howard, 264.

The granting or refusal of leave to file an additional plea, or to amend one already filed, is discretionary with the court below and not reviewable, except in a case of gross abuse of discretion.

~~Spencer~~<sup>U.S.</sup>  
~~Gromley~~ vs. *Bunyan*, 138 ~~Cal.~~<sup>U.S.</sup> 623;  
*Loeb vs. Eastman Kodak Co.*, 183 Fed. 781.



Where inconsistencies are shown in respective pleadings they may well lead a trial court to distrust the good faith of the plaintiffs and raise additional circumstances in support of the court's position and show no abuse of discretion in disallowing a further amendment.

*Barclay vs. Hibernia Savings & Loan Society*,  
21 Cal. App. 456.

In a case where plaintiff had sought through several amendments to plead a good cause of action, and the trial court had, upon a fifth effort, denied the leave to amend further, the higher court said that the trial court in its discretion was fully justified in assuming that further efforts would likewise fail and in assuming that the fault of the pleading did not lie in the pleader but in the facts; that he had been allowed time enough and that it could not be said that the trial court abused its discretion in ending the matter.

*Smith vs. Ferris & C. H. Ry. Co.*, 51 Pac. (Cal.)  
710, 718.

In the present case the plaintiff in his proposed second amended complaint predicated his right to sue in the District Court upon the ground of diverse citizenship. Upon several occasions in his previous actions he had alleged himself to be a citizen of California, and in the verification to the original complaint in this action it was alleged that "plaintiff resides in" California. whereas in the proposed

second amended complaint it is alleged that "plaintiff is a citizen of the State of Arizona."

Section 1 of article XIV of the Constitution of the United States declares that all persons born or naturalized in the United States and subject to the jurisdiction thereof are citizens of the United States and of the state wherein they reside.

It having been stated in the verification to the original complaint that plaintiff was then a resident of California, the court might well have questioned the good faith of the plaintiff when in his proposed second amended complaint he alleged himself to be a citizen of Arizona. For although a person could be a resident of a state without being a citizen thereof, he cannot under the constitutional provision be a citizen of a state without being a resident thereof, and therefore if he was a resident of California at the commencement of the action, as stated in the verification to the original complaint, he could not at the same time be a citizen of Arizona.

#### IV.

##### **THE DISTRICT COURT HAD NO JURISDICTION.**

In addition to the foregoing, it is submitted on behalf of said defendants that it appears from said complaint that the District Court has not, nor has this court, jurisdiction of the subject matter of said action or of the persons of said defendants, and although the District Court overruled the defendant's objec-

tions on the matter of jurisdiction, this court should on that ground, irrespective of any others, deny the writ of error and order the action dismissed.

Any recovery had in this action against said defendant board, or against said defendants as members of said board, would be payable out of public funds under the control of said defendant board or defendant members thereof but owned by the State of California and to be used by said state in the exercise of governmental functions. Where such is the case, the suit is in effect a suit against the state and is one over which neither the District Court nor this court has any jurisdiction.

*Smith vs. Reeves*, 178 U. S. 436;

*In re Ayers*, 126 U. S. 443;

*Lankford vs. Platte Iron Works*, 235 U. S. 461;

*Grand Trunk Western Ry. Co. vs. Curry*, 162 Fed. 978.

If any conversion of plaintiff's goods was had, it was not because of action had by the board as such, but because of the action of individuals who were members of the board, and if any action lies it lies against such individuals alone. The state is not liable for the torts of its officers.

*Melvin vs. State*, 121 Cal. 16;

*Chapman vs. State*, 104 Cal. 690;

*Denning vs. State*, 123 Cal. 316;

*County of Alameda vs. Chambers*, 35 Cal. App. 537.

Before the state can be sued in any case in which suit is permitted under the laws of the state a claim must first be presented to the Board of Control.

*Chapman vs. State, supra.*

Furthermore the defendant board is not a citizen nor are the other defendants when sued in their representative capacity.

The court did not therefore obtain jurisdiction through the diverse citizenship of the parties.

It is respectfully submitted that the District Court did not err in sustaining the demurrers to the complaint and amended complaint or abuse its discretion in denying the motion for leave to file a second amended complaint and that the writ of error should be dismissed and the judgment of dismissal be allowed to stand.

Respectfully submitted.

U. S. WEBB,

Attorney General of the State of California,

ROBERT W. HARRISON,

Chief Deputy Attorney General of the State  
of California,

*Attorneys for Defendants in Error, California  
State Board of Pharmacy, E. T. Off, G. M.  
Sutherland, J. G. McKown, H. J. Finger,  
E. J. Malony, H. O. Buker, J. S. O'Cal-  
laghan, H. M. Meader and Raymond G.  
Lindley, as members constituting the said  
California State Board of Pharmacy.*

JOHN F. DAVIS,

*Of Counsel for State Board of Pharmacy.*





No. 3550

IN THE

United States Circuit Court of Appeals

For the Ninth Circuit

---

E. E. YOUNG,

*Plaintiff in Error,*

VS.

CALIFORNIA STATE BOARD OF PHARMACY, et al.,

*Defendants in Error.*

---

Upon Writ of Error to the Southern Division of the United States  
District Court of the Northern District of California,  
Second Division.

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BRIEF FOR DEFENDANT IN ERROR E. T. OFF.

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JOHN F. DAVIS,

*Attorney for Defendant in Error*  
*E. T. Off.*

W. S. ANDREWS,  
*Of Counsel.*

FILED

DEC 20 1900

U. S. DISTRICT COURT  
SACRAMENTO



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## BRIEF FOR DEFENDANT IN ERROR E. T. OFF.

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### Statement of the Case.

This action for conversion was commenced on June 24, 1919, to recover from defendants damages in the sum of \$25,000 for their alleged illegal seizure of certain poisons and drugs owned by plaintiff. The defendant E. T. Off is the only one of the defendants who has been served as an individual as well as a member of the California State Board of Pharmacy, and it is for that reason that he appears and is represented individually. Accord-



ing to the allegations of the original complaint (Supplemental Transcript of Records, pages 1-12) the defendants, acting under the authority of the so-called Poison Act of the State of California, seized, while in the course of interstate commerce, certain drugs belonging to the plaintiff, consisting of gum opium, cocaine and morphine sulphate. Diversity of citizenship is not alleged in the original complaint and jurisdiction of the court was predicated upon the allegation that a federal question was involved through the seizure of these drugs while in transitu in interstate and foreign commerce. It appears from the complaint, however, that the seizure took place on April 16, 1915, and the demurrer of defendant E. T. Off that the complaint was barred by the statute of limitations was therefore sustained. The correctness of this ruling is clearly demonstrated in the opinion of the court rendered at the time and set forth at page 22 of the Supplemental Transcript of Record.

Therefore, on January 10, 1920, plaintiff filed his amended complaint (Transcript of Record, pages 1-7), which alleged that on May 1, 1919, the plaintiff demanded from defendants his above-mentioned drugs, then in the possession of the defendants, and that the demand was refused. In this way plaintiff sought to escape the statute of limitations and to create a new cause of action for conversion on May 1, 1919. Jurisdiction of the court was predicated upon the statement in the amended complaint that the drugs were "in transitu in interstate

and foreign commerce'' on May 1, 1919. It was not alleged, however, that the drugs were in transit in interstate commerce at the time they were seized. Furthermore, there was no allegation that the drugs were illegally in the possession of the defendants or that they did not have the right to retain them even after the demand for the return of the drugs was made. It is clear that the court had no jurisdiction of the cause of action and that in fact no cause of action was stated. Therefore, the demurrer of the defendant E. T. Off was sustained, and the court filed an opinion which is set forth at pages 18-19 in the Transcript of Record.

No permission having been given to file a second amended complaint in the order sustaining the demurrer to the amended complaint, the plaintiff moved the court for such permission. The defendants objected and in support of the objections the affidavit of Louis Zeh was presented and filed. (Transcript of Record, pages 28-32.) The motion was argued and submitted and thereafter the court denied the motion and later judgment was entered dismissing the action. (Transcript of Record, pages 32-33.)

It is from this judgment of dismissal that the plaintiff has sued out his writ of error to this court.

### Argument.

#### THE SUFFICIENCY OF THE PLEA OF THE STATUTE OF LIMITATIONS IN THE DEMURRER TO THE ORIGINAL COMPLAINT.

Counsel for plaintiff in error does not question the correctness of the decision of the lower court that the cause of action set forth in the original complaint was barred by the statute of limitations. He contends that the defense of the statute of limitations was not sufficiently or properly pleaded in the demurrer and that, therefore, the court should have disregarded it.

Can counsel make this objection now? After the demurrer to the original complaint was sustained the plaintiff filed an amended complaint. Thus he acquiesced in the ruling of the court sustaining the demurrer. After the demurrer to the amended complaint was sustained, he again sought to file a second amended complaint and when permission to do so was denied and the action dismissed, he sued out his writ of error from that order. In appealing from the judgment of dismissal he cannot question the correctness of the lower court's decision in sustaining the demurrer to the original complaint.

However, even assuming that the decision is still open for review, there is no merit in the contention. Counsel cites no authorities to support his position. (Plaintiff's brief, pages 5-6.) By section 721, U. S. Rev. Stat., U. S. Comp. Stat. 1901, page 581, the laws of the several states, when not otherwise provided by the federal laws, shall be regarded as rules of decision in trials at common

law, in courts of the United States, when they apply. It has been uniformly held that the statutes of limitations are embraced within this act.

Bauserman v. Blunt, 147 U. S. 647;

Campbell v. Haverhill, 155 U. S. 610, 614;

Bullion & E. Bank v. Hegler, 93 Fed. 890,  
892.

It is well-established that the defense of the statute of limitations can be raised by demurrer, if it clearly and affirmatively appears upon the face of the complaint that the cause of action is barred.

Pleasant v. Samuels, 114 Cal. 34;

Ord. v. De La Guerra, 18 Cal. 67;

Smith v. Hall, 19 Cal. 85;

Williams v. Bergin, 116 Cal. 56;

Cal. Safe Deposit & Trust Co. v. Sierra  
Valleys Railway Company, 158 Cal. 690;

Fay v. Costa, 2 Cal. App. 241;

Davis v. Mills, 121 Fed. 703.

Paragraph six of the amended demurrer of the defendant E. T. Off to the original complaint reads as follows:

“That said complaint and the cause of action therein attempted to be stated is barred by the statute of limitations.”

In Williams v. Bergin, 116 Cal. 56, 59, the defendant demurred to the complaint on the ground

“that it appears upon its face that the supposed cause of action alleged therein is barred by the statute of limitations”.



It was objected on appeal that this demurrer did not properly plead the statute. It was held that the demurrer in this form sufficiently presented the defense of the statute of limitations. The court goes on to explain the reason for the difference in the manner of pleading the statute in a demurrer from that of pleading it in an answer as follows:

“The provisions of section 458 of the Code of Civil Procedure have reference to cases in which the statute is pleaded in the answer as an affirmative defense. It is an answer, and not in a demurrer, that ‘*facts* showing the defense’ would be proper, and the provision that ‘the party pleading must establish on the trial the facts showing the cause of action is so barred’, clearly indicates that the section *has no reference to a demurrer* to a complaint upon the ground that the facts alleged therein show that the cause of action is barred. In such a case it is sufficient to specify the statute as one of the grounds of the demurrer.”

In *Fay v. Costa*, 2 Cal. App. 241, 243, the same question was again presented and the court said:

“In presenting the question of the bar of the statute of limitations by demurrer, it is not necessary to refer to the particular section relied on. In such a case, it is sufficient to specify the statute as one of the grounds of demurrer.”

In *Brennan v. Ford*, 46 Cal. 7, 13, the defendant demurred to the complaint on the ground:

“That it appears by the complaint that the cause of action is barred by the statute of limitations.”

The court said:

“The objection that the defense of the Statute of Limitations set up in the demurrer is not well pleaded in point of form, is not tenable.  
\* \* \*

But it is not the office of a demurrer to set out facts. On the contrary, all the facts involved in a demurrer are those alleged in the pleading demurred to, and the demurrer merely raises a question of law as to the sufficiency of the facts to constitute a cause of action or a defense. The demurrer is in this case, therefore, sufficient in form.”

In the comparatively recent case of Spreckels v. Spreckels, 172 Cal. 775, 783, the court, in holding this form of demurrer good, said:

“One ground of demurrer is that the cause of action is barred by the statute of limitations. The demurrer does not specify any section of the statute, but that is not necessary *when the question is raised by demurrer.* (Brennan v. Ford, 46 Cal. 7; Williams v. Bergin, 116 Cal. 59.)”

Therefore the demurrer to the original complaint in this action sufficiently pleaded the statute of limitations and was properly sustained.

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**THE ORDER SUSTAINING DEMURRER TO THE AMENDED  
COMPLAINT.**

There is no doubt that the demurrer of E. T. Off to the amended complaint was properly sustained and we do not understand that counsel for plaintiff in error questions the correctness of that deci-

sion; at least we remember no argument to that effect in his brief. As appears from the court's opinion (Transcript pages 18-19) the demurrer was sustained on the ground that the court had no jurisdiction of the suit and that the complaint did not state facts sufficient to constitute a cause of action. The complaint did not allege diversity of citizenship and though it was alleged that the drugs were in transitu in interstate and foreign commerce, it does not appear that they were in the course of interstate commerce on May 1, 1919, when it is alleged that plaintiff demanded the return of the drugs from the defendants and on which demand and refusal the action for conversion as set forth in the amended complaint is predicated. It is true that the verification to the amended complaint states that the plaintiff is a citizen and resident of Arizona, but it nowhere appears in the complaint what is the citizenship of the defendants or that there is a diversity of citizenship between the parties. Indeed, it is well-established that the complaint must affirmatively show upon its face that there is a diversity of citizenship or a federal question involved to confer jurisdiction.

Hanford v. Davies, 163 U. S. 273.

Such essential allegations are entirely absent from the amended complaint. Furthermore, as stated by the lower court, the complaint did not state facts sufficient to constitute a cause of action for it did not show that the defendants were illegally in

possession of the drugs or that they had no right to retain them. The fact that the drugs were owned by the plaintiff, did not entitle him to their return from the defendants if the defendants had seized the drugs in the proper exercise of the powers conferred under the so-called Poison Act of the State of California, and there were no allegations in the complaint to show that the defendants had improperly or illegally seized the drugs.

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#### **THE PROPOSED SECOND AMENDED COMPLAINT.**

The refusal of the lower court to permit a second amended complaint to be filed and its subsequent judgment of dismissal were proper for three reasons: (1) It did not appear from the proposed second amended complaint that the court had jurisdiction of the suit; (2) the complaint did not state a cause of action; (3) even assuming that there was a sufficient jurisdictional averment and that the complaint stated a cause of action, it appeared from the pleadings and the showing made on the motion to file a second amended complaint that the cause of action set forth in the proposed complaint was barred by the statute of limitations.

#### **The Jurisdictional Averments in the Second Amended Complaint.**

The second amended complaint bases its claim for jurisdiction upon the ground of diversity of citizenship and not upon the claim that there is a federal question involved. In the second amended



complaint there is no allegation whatever involving a federal question.

The second amended complaint was presented for filing on March 5, 1920; the original complaint was filed June 24, 1919. It is well-settled that the diversity of citizenship must exist *at the time the action was commenced*.

Metcalf v. Watertown, 128 U. S. 586;

Conolly v. Taylor, 2 Peters 556.

As already pointed out, the original complaint contained no allegations of diversity of citizenship. The only statement on this subject is to be found in the verification to the original complaint, which states:

“That plaintiff resides in the city of Calexico; county of Imperial, state of California.”

The amended complaint which was filed January 10, 1920, also does not contain any allegations as to diversity of citizenship, though the verification to that complaint alleges:

“That plaintiff is a citizen of the state of Arizona and resides in said state of Arizona.”

The only allegations in the proposed second amended complaint as to jurisdiction are as follows:

### “III.

That the above-named plaintiff is a citizen of the state of Arizona.

### IV.

That the above-named defendants are, and each one is, a citizen of the state of California.”

Turning to the original complaint, it appears that there is no allegation therein as to diversity of citizenship. The statement in the verification that the plaintiff resides in Imperial County, California, is, of course, not equivalent to an allegation of citizenship but would be more likely to indicate that he was a citizen of California rather than any other state. There is no allegation as to the citizenship of the defendants and it is perfectly obvious that in this complaint no diversity of citizenship is alleged, nor does it appear that the plaintiff, at the time the original complaint was filed, was a citizen of any other state than California.

While the amended complaint alleges that the plaintiff is a citizen of the State of Arizona, it does not allege that he was a citizen of that state *at the time the action was commenced*. The same defect exists in the proposed second amended complaint. The most that can be assumed is that the plaintiff was a citizen of Arizona at the time that the amended complaint was filed, but that he was not a citizen of Arizona when the original complaint was filed. That this was the actual situation is corroborated by the fact that in the verification in the original complaint, filed June 24, 1919, it is stated that he was then a resident of Imperial County, California, while in the amended complaint, filed January 9, 1920, it was stated that he was then a resident of Arizona. It would appear from the pleadings that plaintiff had become a citizen and

resident of Arizona after the original complaint was filed.

However, this may be, the fact remains that the second amended complaint does not show that the plaintiff was a citizen of Arizona at the time the original action was commenced but merely that he was such a citizen at the time of presenting the second amended complaint. As already stated, it is essential that the complaint should show that diversity of citizenship existed at the time the action was commenced. This proposition has been established in a number of cases, among the most important of which is

*Laskey v. Newtown Mining Co.*, 56 Fed. 628, because it involves the law of the State of California. That case was decided by the Circuit Court of the Southern District of California on July 10, 1893, and Ross, District Judge, said (page 629):

“This suit was brought in this court on the ground of the diverse citizenship of the parties, and, because the original complaint did not allege that either the plaintiffs or defendant reside within this judicial district, a demurrer to the complaint was sustained by the court. 50 Fed. Rep. 634. The plaintiffs thereupon amended their complaint, and alleged ‘that the plaintiffs are now, and at all the times hereinafter mentioned were, citizens of the United States, and of the state of California, and are residents of the southern district of California’. To the amended complaint the defendant also demurred on the ground that its allegations are insufficient to give the court jurisdiction over the persons of the parties, or the subject of the action.

It will be observed that the allegation of the amended complaint, in respect to the residence of the plaintiffs in this judicial district, is in the present tense; that is to say, that plaintiffs were such residents at the time of the filing of the amended complaint. But the jurisdiction of the court depends upon the state of things existing at the time the suit is brought. *Mollan v. Torrance*, 9 Wheat. 537; *Conolly v. Taylor*, 2 Pet. 556. If, therefore, the court was correct in its former ruling, in holding that under the present judiciary act it is necessary that the complaint show the residence in the district in which the suit is brought, of either the plaintiff or defendant, and as is now conceded by the counsel for the plaintiffs, it follows, I think, that the difficulty has not been removed by the amendment. It is true, as stated by counsel, that the amended complaint relates back to, and takes the place of, the original complaint. In the language of the supreme court of this state (*Barber v. Reynolds*, 33 Cal. 501), it 'supercedes the original, but there is no dismissal of the action. It simply takes the place of the other. No new or different action is commenced, and no new cause of action is introduced. There is no change in the identity of the cause of action. That is the same as before. \* \* \*

The change consists merely in more fully setting forth the cause of action defectively alleged in the original complaint. It is the former complaint amended. The old complaint, in the form first filed, ceases to be the complaint in the case, or to perform any further function as a pleading; but the amended complaint falls into its place, and performs the same, and not different, functions'. But the circumstance that the amended complaint relates back to, and takes the place of, the original complaint, does not alter the facts alleged in the amended complaint. Those facts, so far



as the demurrer is concerned, must be taken to be just what the amended complaint alleges them to be. Upon the point in question the allegation is not that the plaintiffs were residents of this judicial district at the time of the commencement of the suit, but that they are such residents; that is to say, that they were such residents at the time of the filing of the amended complaint. The jurisdiction of the court, however, depends, as has been shown by the decisions of the supreme court above cited, upon the condition of things existing when the suit was commenced, and not at the time of the filing of the amended complaint. See, also, *Stevens v. Nichols*, 130 U. S. 230, 9 Sup. Ct. Rep. 518, where it was held that the federal court was without jurisdiction because the petition for removal from the state to the federal court did not allege the citizenship of the parties, except at the date when it was filed, and it was not shown elsewhere in the record that the defendants were at the commencement of the action citizens of a state other than the one of which the plaintiff was at that date a citizen. What was said of the case of *Birdsall v. Perego*, 5 Blatchf. 251, upon the point in question, is not, in my opinion, in harmony with the decisions of the supreme court already referred to. Demurrer to the amended complaint sustained with leave to plaintiffs to further amend within 20 days, if they shall be so advised."

Another important case is that of *Sanbo v. Union Pac. Coal Co.*, 146 Fed. 80. In that case, *which practically is identical with the case at bar*, the allegations of diversity of citizenship were missing in both the original and the amended complaint and the court refused permission to file a sec-

ond amended complaint because it only appeared therefrom that diversity of citizenship existed as of the date of presenting the second amended complaint and not upon the date of presenting the original action. Riner, District Judge, said:

“The original complaint in this case, containing two causes of action, was filed in this court on June 23, 1903. A demurrer to the complaint was sustained, with leave to amend. An amended complaint, also containing two causes of action, was filed November 9, 1903, to which a demurrer was filed and sustained. The plaintiff having elected to stand upon his amended complaint, a judgment was entered in favor of the defendant dismissing the case, and the plaintiff thereupon sued out a writ of error to the court of appeals for this circuit. 140 Fed. 713. The jurisdiction of this court depends upon the citizenship of the parties, and there being no allegation in the complaint that the plaintiff was a citizen of this or any other state, the judgment was reversed, upon the ground that the circuit court had no jurisdiction of the action, and the case was remanded to this court, with instructions to allow or refuse to allow an amendment in this particular in its discretion. On the 8th of February, 1906, plaintiff applied to this court for permission to file an amended complaint, containing but a single cause of action, and in which it is averred ‘that the said plaintiff is a citizen of the United States and of the state of Colorado, and is a resident of the city and county of Denver in the state of Colorado’. Even in this proposed amended complaint there is no allegation that the plaintiff was a citizen of the state of Colorado at the time this action was begun, two years and seven months prior to the application to file this amendment. The necessary

allegation as to the citizenship of the parties was omitted altogether in the original complaint and also in the amended complaint, and in the amended complaint now sought to be filed the averment is that the plaintiff is (which means at this time, two years and seven months after the original action was brought) a citizen of the state of Colorado; not that he was such citizen at the time the suit was begun. This question was before the Supreme Court of the United States in the case of *Menard v. Goggan*, 121 U. S. 253, 7 Sup. Ct. 873, 30 L. Ed. 914. In disposing of the case, Chief Justice Waite said:

‘If the necessary citizenship actually existed at the time the suit was begun, it will be for the court below to determine when the case gets back whether the record shall be amended so as to show that fact, and thus make out the jurisdiction.’

It will thus be seen that the amended complaint now sought to be filed does not come within the rule announced by the Supreme Court, and the motion for leave to file it will be denied.”

To the same effect are:

*Cochran v. Pittsburg S. & R. Co.*, 150 Fed. 682;

*Internat. Banking Co. v. Scott*, 159 Fed. 58;

*Atchison Ry. Co. v. Frederickson*, 177 Fed. 206.

In view of the fact that the proposed second amended complaint failed to allege jurisdictional facts existing at the time of the commencement of the action there can be no doubt that the lower

court not only had the right, but it was its duty, to refuse to permit the proposed second amended complaint to be filed.

**No Cause of Action Stated in the Second Amended Complaint.**

The same defect that existed in the amended complaint, is to be found in the proposed second amended complaint. It does not allege that the defendant came into the possession of the drugs illegally. On the contrary, this court will take judicial notice of the statutes of the State of California, among which is the so-called "Poison Act". (Statutes 1907, page 124 and amendments.)

Lloyd v. Mathews, 155 U. S. 222;

Missouri Ry. Co. v. Wulf, 226 U. S. 570.

Even though the plaintiff was the owner of the drugs, he had no right to have them in his possession unless he shows that he is a druggist or physician, or that he comes within the exceptions specified within the poison act. There is no allegation in any of the complaints that the plaintiff comes within such exceptions or that he is entitled to the possession of the drugs. Even though the defendants took the drugs from the plaintiff by force, they would be entitled to retain the possession of the drugs provided, of course, they did not trespass upon federal jurisdiction, and there is no allegation in the proposed second amended complaint that the drugs were seized while in the course of interstate commerce. Hence this proposed complaint



does not state a cause of action because it does not show that the plaintiff was entitled to the possession of the drugs.

26 R. C. L., page 1131, sec. 41.

Furthermore, as already stated, there is no allegation that the drugs came into the possession of the defendants illegally. There is no allegation that the defendants have converted the drugs to their own use. It is merely stated that the defendants are the owners and entitled to the possession of the drugs and that they made demand upon the defendants for their return which demand was refused. These allegations are not sufficient to constitute a cause of action for conversion. As far as the proposed second amended complaint shows, the defendants were lawfully in possession of the drugs at the time the demand was made. It is well-established that demand and refusal is not sufficient to constitute conversion but it must be expressly alleged that the goods were converted by defendant. Demand and refusal is merely evidence of a prior conversion having taken place and such evidence can be rebutted. In the case of

Ashton v. Heydenfeldt, 124 Cal. 14, 16,  
the allegations were similar to those in the second proposed amended complaint. It was alleged that the defendant had in his possession certain stock belonging to the plaintiff and that the plaintiff had demanded the return of these goods, which had been refused. The court said:

“Nor is it sufficient as a complaint for the conversion of the stock, since a conversion is not alleged. The allegation of a demand and refusal is not sufficient as an allegation of conversion, since ‘the demand and refusal is only evidence of a prior conversion, not in itself conclusive, but liable to be explained and rebutted by evidence to the contrary.’”

In the case of

Ohio R. R. Co. v. O'Donnell, 49 Ohio 495,  
the court said:

“A refusal to deliver the property on demand of the owner, shows such an assumption of ownership or control, as to offer satisfactory evidence of a conversion, but it is only evidence. The ultimate fact to be pleaded is the conversion; and, in actions of that nature, a petition which, with proper allegations of the plaintiff's ownership of the property, and of its value, avers that the defendant converted it to its own use, states a cause of action.”

To the same effect see:

Rosenbaum v. Dawes, 77 Ill. App. 309;

Race v. Chandler, 15 Ill. App. 532;

Kime v. Dale, 14 Ill. App. 308;

Cumberland Tel. etc. Co. v. Taylor, 44 Ind.  
App. 27, 88 N. E. 631;

Kennet v. Robinson, 2 J. J. Marsh 84;

Felcher v. McMillan, 103 Mich. 494;

Newman v. Mercantile Trust Co., 189 Mo.  
423, 88 S. W. 6;

O'Donoghue v. Corby, 22 Mo. 393.

The proposed second amended complaint did not, therefore, state a cause of action in that it did not

appear therefrom that the plaintiff was in fact entitled to the possession of the drugs; and, furthermore, because, even assuming that he was so entitled, it is not alleged that the defendant converted the drugs to his own use. Since the complaint did not state a cause of action, the court was justified also on this ground in refusing to allow it to be filed.

#### **The Bar of the Statute of Limitations.**

The original complaint which was filed on June 24, 1919, alleged that the drugs were seized while in course of interstate commerce on April 16, 1915, and the action of conversion was based upon that seizure. This cause of action was barred by the statute of limitations. To escape the bar of the statute, plaintiff in his amended and second amended complaint alleged that he had demanded the return of the drugs on May 1, 1919, which demand had been refused. He sought to base his cause of action upon a conversion on May 1, 1919, arising through the demand and refusal. Not being able to rely upon the seizure of April 16, 1915, while the goods were in course of interstate commerce, he no longer had a federal question involved and he was, therefore, finally compelled to allege diversity of citizenship in order to give the court jurisdiction. We have already seen that he failed in the making of proper jurisdictional averments. Nor was there any merit in his ingenious plan to rely upon the supposed conversion on May 1, 1919, arising out of a demand and refusal on that date.

At the time of the hearing of plaintiff's motion for permission to file his second amended complaint, the affidavit of Louis Zeh (Transcript pages 28-30) was presented by the defendants and plaintiff did not contradict that affidavit by any showing whatever. It appeared from that affidavit that the drugs involved in this action were seized by the defendants on April 16, 1915. Since that time the said drugs have never been in the possession of plaintiff or of anyone acting for him. It further appeared that on September 27, 1915, the plaintiff had brought an action in claim and delivery in the District Court of the United States in and for the Southern District of California for the recovery of these drugs and in that complaint it was alleged that, prior to the commencement of that action, the plaintiff had demanded the return of the drugs from defendant, which had been refused.

It is conclusively established, therefore, that the drugs involved in this action were seized by the defendants on April 16, 1915, and, having never been returned, that the plaintiff, in an action brought in 1915, alleged that the defendants had then converted the drugs. It is well-established that the plaintiff cannot avoid the statute of limitations by making demand for the return of the drugs converted either before or after the statute of limitations had run on the original cause of action. If such an action could be permitted, it is obvious that the statute of limitations would be a farce. After the defendant had converted the plaintiff's goods,



and the statute had run on such conversion, the plaintiff could merely make demand for the return of the goods and create a new cause of action and so on in infinitum. Thus in the New York case of *Kelsey v. Griswold*, 6 Barb. 443, the court said:

“It is insisted, however, for the plaintiff that the cause of action accrued at the time of the second demand and refusal in December, 1844. To this claim, it seems to me, there are several insuperable objections.

1. If the plaintiff is right, then is the statute of limitations virtually repealed, so far as the action of trover is concerned. For, no matter though the cause of action had accrued more than six years back, either by actual conversion or by a demand and refusal, the statute would begin to run from the second demand; and if the second demand and refusal have this power of taking a case out of the statute, a third and fourth must have the same power, and so on until the party shall choose to let six years elapse between any two of the numerous demands he may please to make.”

In *Granger v. George*, 5 B. N. C. 150-108, English Reports. Full Reprint, page 56, Abbott, C. J. said:

“But it appeared, that when in September, 1824, the boxes were demanded, the latter replied, that in 1818 he had delivered them over to certain persons whom he named; and it was proved that he had so parted with them on the 10th of November, in that year. It also appeared that the plaintiff’s declaration was filed generally last Michaelmas term, the writ, however, was returnable on the 29th day of November. Under such circumstances, I thought I shall better to consider the bill as accepted

on that day, which left the effect of the statute of limitations open to the defendant. Upon that point I thought, and I still retain the same opinion, that the statute began to run from the time of the act done by the defendant, although the plaintiff had not any notice of it; there not being evidence of any fraud practiced by defendant in order to prevent the plaintiff from obtaining knowledge of that which had been done. The plaintiff was certainly guilty of laches in not making inquiries respecting the property at an earlier period, and has no ground of complaint that he is not now entitled to recover."

See also:

Bruce v. Tilson, 23 N. Y., page 194.

In the following cases it was held that if an actual conversion had previously occurred, demand and refusal is evidence of conversion and relates back to that event:

Dealy v. Lance, 2 Spears. (S. C.) 467;

Talbird v. Baynard, 2 Hill (S. C.) 597.

It is indisputably shown that the drugs were seized in April 16, 1915, and have never since been in the possession of the plaintiff. If the drugs were seized while in the course of interstate commerce, the defendants obviously exceeded their jurisdiction and the taking of the property by virtue of a void writ would constitute conversion.

38 Cyc., page 2022, and cases cited.

Plaintiff's cause of action would arise at that time. As previously seen, demand and refusal are

merely evidence of conversion but do not constitute a conversion. Hence the cause of action of the plaintiff in this case accrued on April 16, 1915, and has long since been barred by the statute of limitations, and plaintiff cannot by subsequent demand for the return of the drugs create a new cause of action and so defeat the statute of limitations. The lower court was, therefore, justified in refusing to permit the second amended complaint to be filed in view of the undisputed showing that the cause of action attempted to be set forth therein was actually barred by the statute of limitations.

It was entirely discretionary with the lower court to permit, or refuse to permit, the proposed second amended complaint to be filed and it is well-established that its action will not be overruled unless the court has grossly abused its discretion.

Loeb v. Eastman Kodak Co., 183 Fed. 704;  
Gormley v. Bunyan, 138 U. S. 623.

The plaintiff has entirely failed to show that the lower court abused its discretion in refusing him permission to file his proposed second amended complaint; on the contrary, we believe that we have fully established that the action of the lower court in refusing such permission and in dismissing the action, was not only a proper exercise of its discretion, but was the only ruling it could justifiably make in the premises. We therefore, respectfully submit that the orders of the district court in sus-

taining the demurrers to the complaint and the amended complaint and its judgment dismissing the action should be affirmed.

Dated, San Francisco,  
December 27, 1920.

Respectfully submitted,

JOHN F. DAVIS,

*Attorney for Defendant in Error*  
*E. T. Off.*

W. S. ANDREWS,  
*Of Counsel.*





No. 3550

IN THE

**United States Circuit Court of Appeals**

**For the Ninth Circuit**

---

E. E. YOUNG,

*Plaintiff in Error,*

VS.

CALIFORNIA STATE BOARD OF PHARMACY, et al.,

*Defendants in Error.*

---

Upon Writ of Error to the Southern Division of the United States  
District Court of the Northern District of California,  
Second Division.

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**REPLY BRIEF FOR PLAINTIFF IN ERROR.**

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WILLIAM SEA, JR.,  
*Attorney for Plaintiff in Error.*

FILED  
FEB 17 1908  
U. S. DISTRICT COURT  
SOUTHERN DISTRICT OF CALIFORNIA







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## REPLY BRIEF FOR PLAINTIFF IN ERROR.

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### Introduction.

In this closing brief we have endeavored to touch upon every matter brought out in the separate briefs of the defendants in error, with as little repetition as possible.

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### GOOD FAITH OF PLAINTIFF IN ERROR.

The plaintiff in error maintains that he and his counsel have acted with utmost good faith throughout this proceeding and that every step that has been taken has been with a proper view to redress

the wrong that has been done him when he and his former partner, C. F. McGinis, druggists of Mexico, were the foreign consignees of the goods in question, in having said goods, while they were in transitu in interstate and foreign commerce from the United States to Mexico, seized at Calexico, California, while in the hands of the duly and regularly licensed customhouse broker for the purpose of continuing the transit from the United States to Mexico, by the defendants in error, through Inspector Roy Jones, and in having criminal prosecutions brought against them for an alleged violation of the so-called Poison Law of California. Instead of bringing one criminal action, three were brought, each one involving a different class of the goods. The convictions in two cases in this State were reversed by the Supreme Court of the United States.

*C. F. McGinis and E. E. Young v. People, etc.*, 247 U. S. 91;

*C. F. McGinis and E. E. Young v. People, etc.*, 247 U. S. 95.

The result of those reversals was the acquittal of this plaintiff in error by a jury in one case and a dismissal by the prosecution of the second case against him and the dismissal of both cases by the prosecution against McGinis. The third action was dismissed for want of prosecution after a mistrial after the lapse of four years.

## NO FINAL CONVICTION UNDER POISON LAW.

As has been shown, there was never a *final* conviction in any of these cases. Under the "Poison Law" it is provided in Section 8b, found at page 808 of the Penal Code of California:

"All such narcotic drugs, pipes used for smoking opium (commonly known as opium pipes) or the usual attachments thereto, and all such hemp seized under the provisions of this act shall be ordered destroyed by the judge of the court in which *final* conviction was had; said order of destruction shall contain the name of the party charged with the duty of destruction as herein required; provided, however, that the judge shall turn all such evidence over to the California state board of pharmacy for such destruction; and provided, further, that the board of pharmacy may dispose of all narcotics now on hand or hereafter coming into their possession (other than smoking opium) either by gift to the medical director of California state prisons or state hospitals or by sale to wholesale druggists, the funds received from such sales to be applied by the board of pharmacy to the carrying out of the provisions of this act or of the act creating such California state board of pharmacy." (Italics ours.)

But the board of pharmacy got possession of the goods, and that possession is admitted by the demurrer.

The prosecutions came to an end on June 10, 1919, but that was not sufficient for the defendants in error. They have persistently refused to comply with the demands of plaintiff in error to restore the goods to that commerce which was interrupted



by the seizure. Why? Has some one become involved in an unlawful traffic in these goods? An answer may become a shadow of the future or a ghost of the past.

Has the time come when a "board" under our state government can set itself up as an autocrat, adopting the rule of "might makes right", and absolutely refusing to do justice, and finally when it and the persons composing it are brought into a United States court pleading that the State itself is being sued.

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#### STATE NOT A PARTY.

The trial court correctly disposed of this in its opinion (Supp. Tr. p. 20). Yet the defendants in error still maintain the board's brief that this ruling was wrong. They did not sue out a writ of error.

Under the law the board could sell the goods and retain the proceeds. Such proceeds would not be state funds used for governmental purposes by appropriation of the legislature. The state has no proprietary interest in such funds. The law provides for the retention of the funds itself. How can the board claim immunity in this matter, when, having the goods, it wrongfully refuses to deliver them? The board is not above the law. The claim that this is a suit against the state is but to camouflage the issue. Upon such a state of facts as appears in this case, all principles of law would

be wiped out to hold that such a board could hide behind the sovereignty of the state. The making of a state board a party to a suit does not make the state a party, although its law may have prompted its action. The appearance of the attorney general for the board in this case does not make the suit one against the state.

*Davis v. Gray*, 16 Wall. 203.

In deciding who are parties to the suit, the court will not look beyond the record.

*Osborn v. Bk. of U. S.*, 9 Wheat. 738.

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#### PHARMACY BOARD A CITIZEN OF CALIFORNIA.

It is alleged that the board is a citizen of California. This defendant in error is an existing entity in the State of California, just as much as any natural person, or a corporation created by the State of California or a municipal corporation also so created. For jurisdictional purposes all the above classes are citizens.

Any recovery had in this action against the defendant board or against the defendants as members would not be payable out of the public funds of the state. The funds of the board are not used for governmental purposes. The funds of the board are not subject to appropriation by the legislature. A portion of the fines collected under the Poison Act are paid into this fund. The salary and expenses of the members of the board are paid from this fund.

In this action the members are sued also individually and the defendant, Off, has appeared and demurred individually.

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#### POISON ACT UNCONSTITUTIONAL.

Under the state of facts set forth in this record, it has been admitted by the defendants in error by their demurrers that the goods were *in transitu* in interstate and foreign commerce. The attorney general contends that the plaintiff in error had no right to the possession of the goods unless it affirmatively appeared that he came within some exception mentioned in the Poison Act. A foreign consignee does not come within the act, yet such a contention on the part of the attorney general clearly makes that act unconstitutional and void as applying that act to foreign shipments.

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#### AFFIDAVIT OF LOUIS ZEH.

Answering the briefs as to the affidavit of Louis Zeh standing uncontradicted. The injunction suit was commenced, but was never tried on the merits. The case is not controlling. The action in replevin was commenced, but was never tried on the merits. The case is not controlling. There was never a final determination in either case by which plaintiff in error would be bound by a finding as to any particular fact as to date of conversion. If there had

been a trial on the merits the court *could* have found a different date than that alleged, so that the allegation would not have been binding on the pleader. It is well settled law that a plaintiff may amend his complaint to conform to the proofs. Therefore, we are not bound by any dates set up in those two cases. In any case, is it bad faith to amend a complaint?

If defendants' contention that there is no cause of action set forth in this action is correct, then certainly there was no cause of action set forth in the replevin action above mentioned. Again that case is not controlling. Both actions were disposed of on demurrer.

Is it not possible that a party may make a demand at a particular time, yet for some reason that demand was premature? No dates in any of these actions have been finally determined by a trial on the merits.

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#### CONCLUSION.

If we are allowed to amend, we will plead the fact that at the commencement of this action, the plaintiff in error *was* a citizen of the State of Arizona at the time of the commencement of this action, and prove it on the trial. This court may send the case back to the trial court so that that amendment may be made.

*Menard v. Goggan*, 121 U. S. 253.



Also, there can be an amendment that the possession of the defendants was unlawful and illegal at the time of making of the demands. Also that the defendants converted the goods to their own use.

We should have been given an opportunity to meet the objections of the defendants, as there is sufficient facts in the whole record of the case to show that the plaintiff can amend.

Dated, San Francisco,

February 9, 1921.

Respectfully submitted,

WILLIAM SEA, JR.,

*s: Attorney for Plaintiff in Error.*









